

# ***ST 2170W - Notice of Withdrawal - Sales tax: reconditioned motor vehicle engines***



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: reconditioned motor vehicle engines

Sales Tax Ruling ST 2170 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2170 explains that reconditioning of motor vehicle engines is considered to be more than a repair process; it is manufacture for sales tax purposes. Sales tax is payable under section 3 of the *Sales Tax Assessment Act (No. 1) 1930*.
2. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
3. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**  
14 March 2007

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#### ATO references

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