


# ***ST 2177W - Notice of Withdrawal - Sales tax: timber felling contractors***

 This cover sheet is provided for information only. It does not form part of *ST 2177W - Notice of Withdrawal - Sales tax: timber felling contractors*



# Notice of Withdrawal

---

## Sales Tax Ruling

### Sales tax: timber felling contractors

Sales Tax Ruling ST 2177 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2177 explains that timber felling contractors engaged in the manufacture of log timber are entitled to purchase chain saws and other equipment used by them in felling, lopping and trimming the logs free of tax under item 113A of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

---

**Commissioner of Taxation**

21 March 2007

---

#### ATO references

NO:	2006/20258
ISSN:	1039-4362
ATOlaw topic:	Sales Tax ~~ Primary production ~~ other Sales Tax ~~ Exemption ~~ exempt goods