

ST 2201W - Notice of Withdrawal - Sales tax: firelighters



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Notice of Withdrawal

Sales Tax Ruling

Sales tax: firelighters

Sales Tax Ruling ST 2201 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2201 explains that from 20 September 1985:

- (a) Briquettes manufactured in Australia consisting wholly or principally of coal dust and designed for use as fuel are exempt from sales tax under subitem 47(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.
- (b) Firelighters, fire starters and similar goods, whether produced in Australia or imported into Australia, are covered by subitem 10(2) of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and are taxable at the rate of 10%.

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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

28 March 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Goods ~~ household