


ST 2230W - Notice of Withdrawal - Sales tax: satellite earth stations: domestic satellite receiving equipment

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: satellite earth stations: domestic satellite receiving equipment

Sales Tax Ruling ST 2230 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2230 explains that receiver/converters designed to process signals from Aussat satellites and other space satellites in conjunction with HACBSS are exempt under item 152 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

4 April 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Exemption ~~ exempt goods
Sales Tax ~~ Goods ~~ electronic equipment
Sales Tax ~~ Goods ~~ film, video and television