


ST 2236W - Notice of Withdrawal - Sales tax: equipment used to produce artificial snow

 This cover sheet is provided for information only. It does not form part of *ST 2236W - Notice of Withdrawal - Sales tax: equipment used to produce artificial snow*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: equipment used to produce artificial snow

Sales Tax Ruling ST 2236 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2236 explains that equipment used in snow making processes does not come within the scope of the aids to manufacture provisions and does not qualify for sales tax exemption under item 113C of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. Liability of the equipment to sales tax will depend upon the classification of its component parts.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

NO: 2006/20258
ISSN: 1039-4362
ATOlaw topic: Sales Tax -- Goods -- machinery
Sales Tax -- Goods -- equipment other