


ST 2237W - Notice of Withdrawal - Sales tax: power operated painting systems

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: power operated painting systems

Sales Tax Ruling ST 2237 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2237 explains that parts of painting systems that are specifically designed to form one unit are hand tools of the kinds used for industrial purposes and are taxable at the rate of 10% under subitem 5(1) of the Third 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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