


# ***ST 2244W - Notice of Withdrawal - Sales tax: air ionizers and purifiers***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: air ionizers and purifiers

Sales Tax Ruling ST 2244 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2244 explains that it is not accepted that air ionizers and purifiers are appliances of the kind used for cleaning purposes as contemplated in paragraph 1(g) of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. While the court held in *Sherwood Overseas Pty. Ltd. v. FCT*<sup>1</sup> that paragraph 1(g) was not limited to either electrically powered appliances or appliances for the cleaning of floors, it is considered that the paragraph is directed towards appliances that clean some physical object whether it was walls, floors, curtains, furniture, etc. and does not extend to air purifying appliances.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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#### Commissioner of Taxation

11 April 2007

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#### ATO references

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<sup>1</sup> 85 ATC 4267; 16 ATR 473.