


# ***ST 2249W - Notice of Withdrawal - Sales tax: clay - casting slip***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: clay – casting slip

Sales Tax Ruling ST 2249 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2249 explains that the addition of deflocculant chemicals does not cause a clay based casting slip to lose its essential characteristic as clay. Dry casting clay slip and wet casting clay slip still retain their identity as clay and are exempt under subitem 82(2) 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

11 April 2007

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#### ATO references

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