


***ST 2264W - Notice of Withdrawal - Sales tax:  
imported second-hand engines, auto parts and body  
panels***

 This cover sheet is provided for information only. It does not form part of *ST 2264W - Notice of Withdrawal - Sales tax: imported second-hand engines, auto parts and body panels*



---

# Notice of Withdrawal

---

## Sales Tax Ruling

### Sales tax: imported second-hand engines, auto parts and body panels

Sales Tax Ruling ST 2264 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2264 explains how sales tax applies to imports of second-hand engines, auto parts and body panels and what sales tax rate that will apply to each item.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

11 April 2007

---

ATO references

NO: 2006/20258

ISSN: 1039-4362

ATOlaw topic: Sales Tax -- Imports and exports -- imports

Sales Tax -- Motor vehicles -- parts and accessories