


***ST 2306W - Notice of Withdrawal - Sales tax:  
Seuster-Roll-Fast-Door and associated drive motor,  
control box and optional controls***

 This cover sheet is provided for information only. It does not form part of *ST 2306W - Notice of Withdrawal - Sales tax: Seuster-Roll-Fast-Door and associated drive motor, control box and optional controls*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: Seuster-Roll-Fast-Door and associated drive motor, control box and optional controls

Sales Tax Ruling ST 2306 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2306 examines whether a Seuster-Roll-Fast-Door and associated drive motor, control box and optional controls are builders' hardware and exempt under subitem 84(2) in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.
2. The Seuster-Roll-Fast-Door is unconditionally exempt but the associated drive motor, control box and optional controls are electrical fittings and so on of the type specifically excluded from exemption under the sub-item therefore taxable at 20%.
3. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
4. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**  
2 May 2007

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ATO references

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ATOlaw topic: Sales Tax -- Exemption -- exempt goods  
Sales Tax -- Goods -- building materials and structure  
Sales Tax -- Goods -- machinery