


# ***ST 2314W - Notice of Withdrawal - Sales tax: air conditioning and ventilating duct work, fittings accessories and attachments***

 This cover sheet is provided for information only. It does not form part of *ST 2314W - Notice of Withdrawal - Sales tax: air conditioning and ventilating duct work, fittings accessories and attachments*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: air conditioning and ventilating duct work, fittings accessories and attachments

Sales Tax Ruling ST 2314 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2314 explains the various exemptions and rates of sales tax that apply to air conditioning and ventilating duct work, fitting accessories and attachments.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**  
2 May 2007

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#### ATO references

NO: 2006/20258  
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ATOlaw topic: Sales Tax -- Goods -- building materials and structure  
Sales Tax -- Goods -- household