


# ***ST 2320W - Notice of Withdrawal - Sales tax: Tensionet pallet wrap***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: Tensionet pallet wrap

Sales Tax Ruling ST 2320 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2320 explains that Tensionet pallet wrap and other plastic nettings used for the same purposes are goods of a kind used to wrap up or secure goods for marketing or delivery, not being goods marketed exclusively or principally for household purposes. Such plastic nettings are unconditionally exempt from sales tax under subitem 96(1)(a) 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**  
9 May 2007

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#### ATO references

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