


ST 2323W - Notice of Withdrawal - Sales tax: outdoor vacuum cleaners

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: outdoor vacuum cleaners

Sales Tax Ruling ST 2323 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2323 explains that although the Victa Vac 500 outdoor vacuum cleaner is essentially for use outdoors it is still for use about a dwelling house and therefore is covered by paragraph (g) of item 1 of the Third Schedule to the *Sales Tax (Exemptions and Classification) Act 1935*. It is taxable at the rate of 10%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

9 May 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Goods ~~ garden and outdoor equipment