


ST 2331W - Notice of Withdrawal - Sales tax: trophy assembly

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: trophy assembly

Sales Tax Ruling ST 2331 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2331 explains that the assembly of trophies is not manufacture within the normal meaning of the term or within the expanded definition in subsection 3(1) of the *Sales Tax Assessment Act (No. 1) 1930*. It does not bring into existence an article or substance which is commercially distinct from the component parts. Even if it can be said to bring into existence a commercially distinct article the article results from a combination that is customarily undertaken by the final user.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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