


***ST 2341W - Notice of Withdrawal - Sales tax:  
equipment and materials supplied by municipal  
councils and electricity authorities in the supply of  
electricity to consumers***

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# Notice of Withdrawal

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## Sales Tax Ruling

Sales tax: equipment and materials supplied by municipal councils and electricity authorities in the supply of electricity to consumers

Sales Tax Ruling ST 2341 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2341 explains that equipment and materials for use in installing and maintaining electricity reticulation services and components for use in their erection and installation in the supply of electricity to consumers, is exempt under item 78 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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