


ST 2350W - Notice of Withdrawal - Sales tax: refrigeration units fitted to road vehicles

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: refrigeration units fitted to road vehicles

Sales Tax Ruling ST 2350 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2350 explains that units are 'other equipment or apparatus of a kind ordinarily fitted to road vehicles used in connection with the transport or delivery of goods', and come within the definition of 'parts'. As parts for road delivery vehicles they are excluded from exemption under the aids to manufacture provisions and are taxable at the rate of 20%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

16 May 2007

ATO references

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