


# ***ST 2351W - Notice of Withdrawal - Sales tax: portable toilets and showers***

 This cover sheet is provided for information only. It does not form part of *ST 2351W - Notice of Withdrawal - Sales tax: portable toilets and showers*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: portable toilets and showers

Sales Tax Ruling ST 2351 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2351 explains the various rates of sales tax that apply to portable toilets and showers, and the trailers used to transport them.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

16 May 2007

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ATO references

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