


ST 2356W - Notice of Withdrawal - Sales tax: rafts used in white water rafting expeditions

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: rafts used in white water rafting expeditions

Sales Tax Ruling ST 2356 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2356 explains that rafts being used principally for pleasure or recreational purposes are not covered by subitem 119(1A) or (1AA) in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* or any other exemption provision, but are taxable at the general rate.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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ATOlaw topic: Sales Tax ~~ Goods ~~ garden and outdoor equipment