

# ***ST 2362W - Notice of Withdrawal - Sales tax: office partitions and work station panels***

 This cover sheet is provided for information only. It does not form part of *ST 2362W - Notice of Withdrawal - Sales tax: office partitions and work station panels*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: office partitions and work station panels

Sales Tax Ruling ST 2362 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2362 explains that panels are equipment in the nature of furnishings for offices and 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

16 May 2007

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ATO references

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ATOlaw topic: Sales Tax -- Goods -- building materials and structure