


ST 2367W - Notice of Withdrawal - Sales tax: high pressure water washers for household cleaning purposes

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: high pressure water washers for household cleaning purposes

Sales Tax Ruling ST 2367 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2367 explains that high pressure water cleaning units are essentially for use outdoors and are for use in or about the dwelling house rather than for commercial or industrial purposes. The units, fittings and accessories to the units are taxable under items 1 and 2 respectively of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* at the rate of 10%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

23 May 2007

ATO references

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