


ST 2369W - Notice of Withdrawal - Sales tax: plastic formwork

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: plastic formwork

Sales Tax Ruling ST 2369 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2369 explains that the plastic formwork becomes a permanent lining for fixtures such as driveways and paths. Plastic formwork is unconditionally exempt from sales tax under paragraph (c) of subitem 83(2) in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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ATOlaw topic: Sales Tax ~~ Goods ~~ building materials and structure
Sales Tax ~~ Exemption ~~ exempt goods