


# ***ST 2378W - Notice of Withdrawal - Rubber gaskets used in the construction industry***

 This cover sheet is provided for information only. It does not form part of *ST 2378W - Notice of Withdrawal - Rubber gaskets used in the construction industry*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Rubber gaskets used in the construction industry

Sales Tax Ruling ST 2378 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2378 explains that the synthetic rubber gasket is a lining of a kind used principally in the construction and repair of buildings and other fixtures and is so wrought as to become part of the fabric of buildings or fixtures. It is unconditionally exempt from sales tax under subitem 83(2) of 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

23 May 2007

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ATO references

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ATOlaw topic: Sales Tax ~~ Goods ~~ building materials and structure  
Sales Tax ~~ Exemption ~~ exempt goods