


ST 2381W - Notice of Withdrawal - Sales tax: portable asbestos dust extractor

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: portable asbestos dust extractor

Sales Tax Ruling ST 2381 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2381 explains that portable asbestos dust extractors are equipment of a kind used exclusively, or primarily and principally, in the course of industrial operations to protect persons engaged in those operations. They therefore qualify for exemption under item 113G 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

23 May 2007

ATO references

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ATOlaw topic: Sales Tax -- Goods -- building materials and structure
Sales Tax -- Goods -- equipment other
Sales Tax -- Exemption -- exempt goods