


ST 2385W - Notice of Withdrawal - Sales tax: rubbish bins

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: rubbish bins

Sales Tax Ruling ST 2385 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2385 explains that the Handybin or metal rubbish bin for commercial premises are considered to be covered by subitem 1(a)j) of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. The Handybin and the metal rubbish bin 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

23 May 2007

ATO references

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