## ST 2397W - Notice of Withdrawal - Sales tax: liquid organic crystalline polymer

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## Notice of Withdrawal

## Sales Tax Ruling

Sales tax: liquid organic crystalline polymer

Sales Tax Ruling ST 2397 is withdrawn with effect from today.

- 1. Sales Tax Ruling ST 2397 explains the classification for sales tax purposes of liquid organic crystalline polymer under 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

30 May 2007

ATO references

NO: 2006/20258 ISSN: 1039-4362

ATOlaw topic: Sales Tax ~~ Goods ~~ building materials and structure

Sales Tax ~~ Exemption ~~ exempt goods