


ST 2398W - Notice of Withdrawal - Cleaning fluids for removing graffiti

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Notice of Withdrawal

Sales Tax Ruling

Cleaning fluids for removing graffiti

Sales Tax Ruling ST 2398 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2398 explains the classification for sales tax purposes under the *Sales Tax (Exemptions and Classifications) Act 1935* of two lines of cleaning fluids used for removing graffiti and stains from walls and other surfaces.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

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ATOlaw topic: Sales Tax -- Goods -- building materials and structure
Sales Tax -- Goods -- health and hygiene