

ST 2403W - Notice of Withdrawal - Sales tax: conversion of motor vehicles to limousine

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: conversion of motor vehicles to limousine

Sales Tax Ruling ST 2403 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2403 explains that the conversion of motor vehicles to stretch limousines is considered to be manufacture as defined in section 3 of the *Sales Tax Assessment Act (No. 1) 1930*. The Ruling further explains that the limousines are not considered to be second-hand goods and are therefore not excluded from liability to sales tax.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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