


***ST 2410W - Notice of Withdrawal - Sales tax:  
equipment used to process recycled waste paper and  
scrap metal***

 This cover sheet is provided for information only. It does not form part of *ST 2410W - Notice of Withdrawal - Sales tax: equipment used to process recycled waste paper and scrap metal*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: equipment used to process recycled waste paper and scrap metal

Sales Tax Ruling ST 2410 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2410 considers whether the sorting, shredding and baling of waste paper and the sorting, shredding, cutting and cleaning of scrap metal is manufacture for the purposes of subsection 3(1) of the *Sales Tax Assessment Act (No. 1) 1930*. The Ruling also explains whether equipment for use in such activities qualifies for exemption from sales tax as 'aids to manufacture' as defined in regulation 4(1) of the Sales Tax Regulations.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**  
30 May 2007

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ATO references

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