


# ***ST 2428W - Notice of Withdrawal - Sales tax: safety device for bottled gas systems***

 This cover sheet is provided for information only. It does not form part of *ST 2428W - Notice of Withdrawal - Sales tax: safety device for bottled gas systems*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: safety device for bottled gas systems

Sales Tax Ruling ST 2428 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2428 explains that the safety device is an accessory for use with exempt cylinders, and is exempt from sales tax under subitem 99A(2) in the First Schedule to the *Sales Tax (Exemptions and Classification) 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**  
6 June 2007

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#### ATO references

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ATOlaw topic: Sales Tax -- Goods -- equipment other  
Sales Tax -- Exemption -- exempt goods