


ST 2453W - Notice of Withdrawal - Sales tax: plastic building sheets

 This cover sheet is provided for information only. It does not form part of *ST 2453W - Notice of Withdrawal - Sales tax: plastic building sheets*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: plastic building sheets

Sales Tax Ruling ST 2453 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2453 considers the sales tax classification of plastic building sheets that are used in the construction of buildings.
2. Plastic building sheets are used as a sub-concrete membrane and as a building sheet which is attached to an existing building that is having an extra storey added. The building sheet serves to protect the lower storey from moisture and any damage caused by the builders in constructing the extra storey. The fact that a substantial portion of the sheeting may be removed when the building is complete does not necessarily exclude it from exemption.
3. The sheeting qualifies for conditional exemption under subitem 83(3) of the First Schedule to the *Sales Tax (Exemptions and Classification) Act 1935* when used as a concrete membrane in the construction of buildings or other fixtures.
4. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
5. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

13 June 2007

ATO references

NO:	2006/20258
ISSN:	1443-5160
ATOlaw topic:	Sales Tax ~~ Goods ~~ building materials and structure Sales Tax ~~ Exemption ~~ exempt goods