


# ***ST 2461W - Notice of Withdrawal - Sales tax: re-refining of oil***

 This cover sheet is provided for information only. It does not form part of *ST 2461W - Notice of Withdrawal - Sales tax: re-refining of oil*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: re-refining of oil

Sales Tax Ruling ST 2461 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2461 explains the circumstances in which the recycling and re-refining of oil does, and does not, constitute manufacture for the purposes of sales tax. It superseded Taxation Rulings ST 2174 and ST 2272.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

13 June 2007

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ATO references

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