


# ***SST 18W - Notice of Withdrawal - Sales tax: when goods become an 'integral part' of property for the purposes of Item 192***

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# Notice of Withdrawal

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## Sales Tax Ruling

Sales tax: when goods become an 'integral part' of property for the purposes of Item 192

Sales Tax Ruling SST 18 is withdrawn with effect from today.

1. Sales Tax Ruling SST 18 sets out the meaning of the phrase 'integral part of property' in item 192 of Schedule 1 to the *Sales Tax (Exemptions and Classifications) Act 1992*.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**  
31 January 2007

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ATO references

NO: 2006/20258  
ISSN: 1039-4362  
ATOlaw topic: