

***STB 11W - Notice of Withdrawal - In-ground
swimming pools***



Notice of Withdrawal

Sales Tax Bulletin

In-ground swimming pools

Sales Tax Bulletin STB 11 is withdrawn with effect from today.

1. Sales Tax Bulletin STB 11 explains how the sales tax law applies to in-ground swimming pools, including spa pools and hot tubs (all referred to as swimming pools) which are constructed *in situ*. Swimming pools constructed *in situ* means concrete and other similar in-ground pools which are built up in stages on site.
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 This Bulletin is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

20 June 2007

ATO references

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