


***STD 1999/2W - Notice of Withdrawal - Sales tax:
fitting of a new prefabricated tray body to a new
cab-chassis***

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Notice of Withdrawal

Sales Tax Determination

Sales tax: fitting of a new prefabricated tray body to a new cab-chassis

Sales Tax Determination STD 1999/2 is withdrawn with effect from today.

1. Sales Tax Determination STD 1999/2 deals with issues relating to the fitting of a new prefabricated tray body to a new cab-chassis, including:
 - whether the fitting of a new prefabricated tray body to a new cab-chassis qualifies as 'manufacture' under section 5 of the *Sales Tax Assessment Act 1992*;
 - if it is 'manufacture', who is required to account for sales tax on the complete tray truck;
 - if it is 'manufacture', is the complete tray truck covered by the Agreement on the taxable value of new motor vehicles ('the Agreement') as summarised in Sales Tax Determination 98/1; and
 - what is the taxable value of complete tray trucks that are not covered by the Agreement?
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 This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

27 June 2007

ATO references

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