


ST 2057W - Notice of Withdrawal - Sales tax: firelighters

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: firelighters

Sales Tax Ruling ST 2057 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2057 explains the classification for sales tax purposes of various kinds of firelighters, locally produced and imported, under the *Sales Tax (Exemptions and Classifications) Act 1935*.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

14 February 2007

ATO references

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