


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

 This cover sheet is provided for information only. It does not form part of *ST 2057W - Notice of Withdrawal - Sales tax: firelighters*



---

# 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Sales Tax Ruling ST 2057 is withdrawn with effect from today.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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

NO: 2006/20258

ISSN: 1039-4362

ATOlaw topic: Sales Tax ~~ Goods ~~ household