


ST 2072W - Notice of Withdrawal - Sales tax: Divinycell Sandwich

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: Divynycell Sandwich

Sales Tax Ruling ST 2072 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2072 explains that there is not any provision of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* for unconditional exemption for Divynycell Sandwich. However, Divynycell Sandwich is conditionally exempt under subitem 83(3) of the First Schedule when sold for use in the construction or repair of, and wrought into or attached to as to form part of, buildings or other fixtures.
2. The Divynycell Sandwich would commonly be purchased for use as a raw material in the commercial production of other goods for example, truck bodies, railway rolling stock, aircraft, ships and other vessels, in which cases it would be conditionally exempt under item 113 of the First Schedule.
3. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
4. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

21 February 2007

ATO references

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ATOlaw topic: Sales Tax -- Goods -- building materials and structure
Sales Tax -- Manufacturing -- consumables
Sales Tax -- Exemption -- exempt goods