


ST 2081W - Notice of Withdrawal - Sales tax: hot tubs

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: hot tubs

Sales Tax Ruling ST 2081 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2081 explains that for the purposes of subitem 90D(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*, hot tubs are not considered to be baths or household fittings or sanitary ware of a kind installed in houses or other buildings so as to become fixtures therein. Hot tubs do not qualify for exemption under that subitem.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

21 February 2007

ATO references

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