


ST 2101W - Notice of Withdrawal - Sales tax: pipe insulation for piping installed in hot water, refrigeration and chilled water systems

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: pipe insulation for piping
installed in hot water, refrigeration and
chilled water systems

Sales Tax Ruling ST 2101 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2101 explains the circumstances in which Aeroflex and other similar closed cell insulation materials qualify for conditional exemption under subitem 83(3) of the First Schedule to 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

28 February 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Goods ~~ equipment other