


ST 2111W - Notice of Withdrawal - Sales tax: earth drilling equipment

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: earth drilling equipment

Sales Tax Ruling ST 2111 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2111 explains that all earth drilling operations are considered to involve the excavation or movement of earth, rock or natural deposits in the soil and an exemption under item 78B of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* will apply to equipment used exclusively or primarily and principally for such purposes. This is provided the work is done in carrying out a contract with an appropriate Government body coming within the terms of item 78B.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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Sales Tax ~~ Exemption ~~ exempt goods