


ST 2118W - Notice of Withdrawal - Sales tax: Valeron Container Liner

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: Valeron Container Liner

Sales Tax Ruling ST 2118 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2118 explains that the Valeron Container Liner is exempt from sales tax under subitem 96(1) 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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