


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

 This cover sheet is provided for information only. It does not form part of *ST 2118W - Notice of Withdrawal - Sales tax: Valeron Container Liner*



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# Notice of Withdrawal

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## 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Sales Tax Ruling ST 2118 is withdrawn with effect from today.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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

28 February 2007

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ATO references

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Sales Tax ~~ Exemption ~~ exempt goods