


ST 2127W - Notice of Withdrawal - Sales tax: metal household shelving systems

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: metal household shelving systems

Sales Tax Ruling ST 2127 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2127 explains that metal household shelving systems marketed for household use and sold through hardware stores or the hardware sections of other retail stores, when assembled, are goods of a kind ordinarily used for household purposes within the meaning of item 1 of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. They are 'furniture' for the purposes of paragraph (a) of that item.
2. The component parts of the system that are marketed in kit form have been specifically designed and produced to form part of the shelving system. All the parts, including the bolts and nuts, which are part of the system, are covered by item 2 in the Third Schedule.
3. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
4. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation
7 March 2007

ATO references

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