


ST 2137W - Notice of Withdrawal - Sales tax: conversion of poker machines

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: conversion of poker machines

Sales Tax Ruling ST 2137 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2137 explains that the conversion of poker machines does not change the identity of them. The changes are cosmetic in nature rather than changes of real substance. They do not involve the manufacture of goods. Sales tax is payable on the parts used in the various conversion processes. However, sales tax is not payable under section 3 of the *Sales Tax Assessment Act (No. 1) 1930* on the full price charged for such conversions.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

7 March 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Goods ~~ machinery