


# ***ST 2139W - Notice of Withdrawal - Sales tax: sump oil heaters***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: sump oil heaters

Sales Tax Ruling ST 2139 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2139 explains that the general appearance of the sump oil heaters and their method of operation and use characterises them as heaters of a kind ordinarily used for commercial purposes and not for household purposes. Accordingly, sump oil heaters are not covered by item 1 of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and are taxable at the general rate.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

7 March 2007

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ATO references

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|---------------|---------------------------------------|
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