

# ***ST 2145W - Notice of Withdrawal - Sales tax: portable solar shower***

 This cover sheet is provided for information only. It does not form part of *ST 2145W - Notice of Withdrawal - Sales tax: portable solar shower*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: portable solar shower

Sales Tax Ruling ST 2145 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2145 explains that although the shower has an inbuilt capacity to heat water using solar rays, its principal function is as a shower and not as a solar collector. Goods of this kind are outside the scope of item 153(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and are therefore 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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ATOlaw topic: Sales Tax ~~ Goods ~~ health and hygiene