


ST 2156W - Notice of Withdrawal - Sales tax: sealed condensing units and sealed compressors for refrigeration use

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: sealed condensing units and sealed compressors for refrigeration use

Sales Tax Ruling ST 2156 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2156 explains the various rates under items 1 and 2 of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* that apply to sealed condensing units and sealed compressors for refrigeration use.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

14 March 2007

ATO references

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