


# ***ST 2161W - Notice of Withdrawal - Sales tax: railway rolling stock***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: railway rolling stock

Sales Tax Ruling ST 2161 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2161 explains that exemption under item 77 of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* applies to rolling stock. The fact that the public transport authority may not be the exclusive user of the rolling stock does not affect the case for exemption.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**  
14 March 2007

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#### ATO references

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