


ST 2165W - Notice of Withdrawal - Sales tax: sale of goods by wholesale

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: sale of goods by wholesale

Sales Tax Ruling ST 2165 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2165 explains that materials are applied by the contractor to his own use in carrying out the service and not supplied to the customer as goods or in some other form. It follows that subsection 3(4) of the *Sales Tax Assessment Act (No. 1) 1930* does not apply to deem expendable materials used by a contractor in carrying out a service to be sold to the customer.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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ATOlaw topic: Sales Tax ~~ Miscellaneous ~~ wholesale