


***ST 2167W - Notice of Withdrawal - Sales tax:  
transportable buildings, hard sided annexes and  
roll-on roof sections for caravan annexes***

 This cover sheet is provided for information only. It does not form part of *ST 2167W - Notice of Withdrawal - Sales tax: transportable buildings, hard sided annexes and roll-on roof sections for caravan annexes*



## Notice of Withdrawal

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### Sales Tax Ruling

Sales tax: transportable buildings, hard sided annexes and roll-on roof sections for caravan annexes

Sales Tax Ruling ST 2167 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2167 explains the various sales tax rates under section 6A of the *Sales Tax (Exemptions and Classifications) Act 1935* and item 83 of the First Schedule to that Act that apply to transportable buildings, hard sided annexes and roll-on roof sections for caravan annexes, and their components.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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ATOlaw topic: Sales Tax ~~ Goods ~~ equipment other  
Sales Tax ~~ Goods ~~ building materials and structure