


ST 2187W - Notice of Withdrawal - Sales tax: goods ordinarily used for household purposes

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: goods ordinarily used for household purposes

Sales Tax Ruling ST 2187 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2187 explains that not all goods used in or about a dwelling house are covered by item 1 of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. It is only those goods covered by paragraphs (a) to (p) and which are of a kind ordinarily used in or about a dwelling house that come within the item. For example certain goods used in the home such as television sets, video recorders and radios are specifically excluded from the Third Schedule. These are presently taxable under the Second Schedule to that Act at the rate of 30%. Goods used outside the home but which are not covered by item 1 include wheelbarrows, ladders, hoses and sprinklers, sporting equipment, for example, tennis racquets and nets, swimming pool toys and swimming pool filtration equipment. All these goods are 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation
21 March 2007

ATO references

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