


# ***ST 2217W - Notice of Withdrawal - Sales tax: computers used in the mining industry***

 This cover sheet is provided for information only. It does not form part of *ST 2217W - Notice of Withdrawal - Sales tax: computers used in the mining industry*



# Notice of Withdrawal

---

## Sales Tax Ruling

### Sales tax: computers used in the mining industry

Sales Tax Ruling ST 2217 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2217 explains the classification for sales tax purposes under the *Sales Tax (Exemptions and Classifications) Act 1935* of computer systems and their components, when used in the mining industry.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**  
28 March 2007

---

#### ATO references

NO: 2006/20258  
ISSN: 1039-4362  
ATOlaw topic: Sales Tax ~~ Goods ~~ computing  
Sales Tax ~~ Construction and mining ~~ equipment  
Sales Tax ~~ Exemption ~~ exempt goods