


# ***ST 2228W - Notice of Withdrawal - Sales tax: filters for swimming pools, spa baths, spa pools and hot tubs***

 This cover sheet is provided for information only. It does not form part of *ST 2228W - Notice of Withdrawal - Sales tax: filters for swimming pools, spa baths, spa pools and hot tubs*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: filters for swimming pools, spa baths, spa pools and hot tubs

Sales Tax Ruling ST 2228 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2228 explains that swimming pool filters, filters for spa baths, spa pools and hot tubs are taxable at the general rate. Swimming pool filters are not accepted as appliances of the kind used for cleaning purposes covered by subitem 1(g) of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

4 April 2007

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ATO references

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ATOLaw topic: Sales Tax -- Goods -- garden and outdoor equipment