


ST 2246W - Notice of Withdrawal - Sales tax: aeroplanes and parts etc

 This cover sheet is provided for information only. It does not form part of *ST 2246W - Notice of Withdrawal - Sales tax: aeroplanes and parts etc*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: aeroplanes and parts etc

Sales Tax Ruling ST 2246 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2246 explains whether parts and components of aeroplanes are exempt from, or subject to, sales tax.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

11 April 2007

ATO references

NO: 2006/20258
ISSN: 1039-4362
ATOlaw topic: Sales Tax -- Transport -- aeroplanes