


ST 2253W - Notice of Withdrawal - Sales tax: Surge Safe; Volt Guard, Continuous Power Filter

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: Surge Safe; Volt Guard, Continuous Power Filter

Sales Tax Ruling ST 2253 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2253 explains that the Sure Safe, Volt Guard and Continuous Power Filter products are designed to regulate power flows rather than as adaptors. They are not considered to be electrical safety devices of the kind covered by paragraph 90C(2)(c) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* because they were designed to protect appliances, not persons. Surge Safe, Volt Guard, Continuous Power Filters and other like power regulators 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

11 April 2007

ATO references

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