


ST 2265W - Notice of Withdrawal - Sales tax: omnibuses

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: omnibuses

Sales Tax Ruling ST 2265 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2265 explains that subitem 119C(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* exempts from sales tax omnibuses providing seating accommodation for not less than twelve adult passengers for use exclusively or principally in the transport of passengers for reward. Subitem 119C(2) of the First Schedule exempts chassis for the construction of omnibuses specified in subitem 119C(1). There is no provision exempting parts for omnibuses covered by subitem 119C(1). Parts for omnibuses 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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