ST 2283W - Notice of Withdrawal - Sales tax: silicon impregnated cardboard

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: silicon impregnated cardboard

Sales Tax Ruling ST 2283 is withdrawn with effect from today.

- 1. Sales Tax Ruling ST 2283 explains that silicon impregnated cardboard is unconditionally exempt from sales tax under paragraph 83(2)(c) of the First 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

24 April 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Goods ~~ paper and printed material

Sales Tax ~~ Exemption ~~ exempt goods