


ST 2296W - Notice of Withdrawal - Sales tax: industrial floor coverings

 This cover sheet is provided for information only. It does not form part of *ST 2296W - Notice of Withdrawal - Sales tax: industrial floor coverings*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: industrial floor coverings

Sales Tax Ruling ST 2296 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2296 explains that safety flooring such as Alpin 3000 and Altro Safety Flooring are marketed principally for commercial and industrial purposes and are not goods of a kind ordinarily used for household purposes. The products are not covered by paragraph (l) of item 1 in the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*, and 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

2 May 2007

ATO references

NO: 2006/20258
ISSN: 1443-5160
ATOlaw topic: Sales Tax -- Manufacturing -- process
Sales Tax -- Goods -- equipment other