


# ***ST 2302W - Notice of Withdrawal - Sales tax: hand tools***

 This cover sheet is provided for information only. It does not form part of *ST 2302W - Notice of Withdrawal - Sales tax: hand tools*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: hand tools

Sales Tax Ruling ST 2302 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2302 explains that all hand tools are now taxable at the general rate unless they are exempted by a specific provision in the Schedules to that Act, for example, hand tools for use by a Government Department are exempt under item 74 in the First Schedule.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

2 May 2007

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#### ATO references

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ATOlaw topic: Sales Tax ~~ Goods ~~ equipment other