

ST 2308W - Notice of Withdrawal - Sales tax: chemical air and dust filters

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: chemical air and dust filters

Sales Tax Ruling ST 2308 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2308 explains that chemical air and dust filters are equipment of a kind used exclusively or primarily and principally in the course of industrial operations to protect persons engaged in those operations. They qualify for exemption under item 113G in 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

2 May 2007

ATO references

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