


ST 2316W - Notice of Withdrawal - Sales tax: Budget shower transporter and plastic shower sleeves

 This cover sheet is provided for information only. It does not form part of *ST 2316W - Notice of Withdrawal - Sales tax: Budget shower transporter and plastic shower sleeves*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: Budget shower transporter and plastic shower sleeves

Sales Tax Ruling ST 2316 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2316 explains that Budget shower transporters and plastic shower sleeves of the kind described are designed and manufactured expressly for use by disabled persons. They are exempt from sales tax under subitem 123(1) 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

NO: 2006/20258
ISSN: 1443-5160
ATOlaw topic: Sales Tax ~~ Goods ~~ health and hygiene
Sales Tax ~~ Goods ~~ household
Sales Tax ~~ Exemption ~~ exempt goods