


ST 2324W - Notice of Withdrawal - Sales tax: concrete transit mixers

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: concrete transit mixers

Sales Tax Ruling ST 2324 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2324 explains that concrete transit mixers which passed a taxing point between 1 January 1983 and 20 August 1986 were subject to sales tax at 7.5% (up to and including 19 September 1985) and 10% (from 20 September 1985 to 19 August 1986) under item 7 of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*, provided they were used exclusively or primarily and principally for business or industrial purposes in constructing buildings or other structures.
2. With the repeal of item 7 from the Third Schedule to that Act, concrete transit mixers were subject to tax from 20 August 1986 at the general rate.
3. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
4. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

9 May 2007

ATO references

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