


ST 2336W - Notice of Withdrawal - Sales tax: casings imported for retreading and sale by wholesale and retail

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: casings imported for retreading and sale by wholesale and retail

Sales Tax Ruling ST 2336 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2336 explains that a liability to sales tax on casings imported for retreading and sale by wholesale should be determined under the *Sales Tax Assessment Act (No. 5) 1930*.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

9 May 2007

ATO references

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ATOlaw topic: Sales Tax ~ Motor vehicles ~ parts and accessories

Sales Tax ~ Imports and exports ~ imports