


***ST 2357W - Notice of Withdrawal - Sales tax: aids to manufacture - equipment used to pump slurry as part of a continuous process of manufacture***

 This cover sheet is provided for information only. It does not form part of *ST 2357W - Notice of Withdrawal - Sales tax: aids to manufacture - equipment used to pump slurry as part of a continuous process of manufacture*



# Notice of Withdrawal

---

## Sales Tax Ruling

Sales tax: aids to manufacture –  
equipment used to pump slurry as part of  
a continuous process of manufacture

Sales Tax Ruling ST 2357 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2357 explains the effect of the decision of the Supreme Court of Queensland in *The Queensland Cement & Lime Company Limited v. Deputy Commissioner of Taxation*.<sup>1</sup>

Whether particular goods are being used as aids to manufacture for sales tax purposes must be determined, by reference to the facts of the particular case. It is always a question of degree whether goods are used primarily and principally in any processing or treatment of goods in the course of their manufacture or primarily and principally for other purposes outside the exemption available under the aids to manufacture provisions.

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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

16 May 2007

---

### ATO references

NO:	2006/20258
ISSN:	1443-5160
ATOlaw topic:	Sales Tax ~~ Manufacturing ~~ process Sales Tax ~~ Goods ~~ machinery

---

<sup>1</sup> 86 ATC 4771; 18 ATR 135.