


ST 2364W - Notice of Withdrawal - Sales tax: mulcher for attachment to lawn mowers

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: mulcher for attachment to lawn mowers

Sales Tax Ruling ST 2364 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2364 explains that the garden mulcher is designed to function as an attachment of rotary lawn mowers and is taxable at the rate of 20%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

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ATOlaw topic: Sales Tax -- Goods -- garden and outdoor equipment