


# ***ST 2365W - Notice of Withdrawal - Sales tax: sale of automotive parts and supplies to panel beaters***

 This cover sheet is provided for information only. It does not form part of *ST 2365W - Notice of Withdrawal - Sales tax: sale of automotive parts and supplies to panel beaters*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: sale of automotive parts and supplies to panel beaters

Sales Tax Ruling ST 2365 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2365 explains that the sale of paint by the supplier to the panel beater is a wholesale sale because the goods are deemed by subsection 3(4) of the *Sales Tax Assessment Act (No. 1) 1930* to be on-sold to the customer. Being a wholesale sale, tax is payable on the price charged by the supplier for the paint to the panel beater.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

16 May 2007

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#### ATO references

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