


ST 2371W - Notice of Withdrawal - Sales tax: pre-fabricated toilet units

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: pre-fabricated toilet units

Sales Tax Ruling ST 2371 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2371 explains the classification of pre-fabricated toilet units and rates of sales tax that apply under section 6A in the *Sales Tax (Exemptions and Classifications) Act 1935* and item 14 in the Third Schedule to that Act.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

23 May 2007

ATO references

NO: 2006/20258

ISSN: 1039-4362

ATOlaw topic: Sales Tax -- Goods -- household
Sales Tax -- Goods -- building materials and structure
Sales Tax -- Goods -- health and hygiene