


ST 2375W - Notice of Withdrawal - Sales tax: fire logs

 This cover sheet is provided for information only. It does not form part of *ST 2375W - Notice of Withdrawal - Sales tax: fire logs*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: fire logs

Sales Tax Ruling ST 2375 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2375 explains that fire logs which consist of 80% sawdust or other wood material and which are produced in Australia are accepted to be firewood and are exempt from sales tax under subitem 47(4) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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