


# ***ST 2383W - Notice of Withdrawal - Sales tax: smoke-a-rama: commercial cooking equipment***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: smoke-a-rama: commercial cooking equipment

Sales Tax Ruling ST 2383 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2383 explains the smoke-a-rama device is excluded from exemption as an aid to manufacture by subparagraph (f) of the definition of 'aids to manufacture'. Being commercial food preparation equipment it is taxable at the general rate.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

23 May 2007

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#### ATO references

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