


ST 2392W - Notice of Withdrawal - Sales tax: chain saws for use in the agricultural industry

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: chain saws for use in the agricultural industry

Sales Tax Ruling ST 2392 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2392 considers whether chain saws and attachments for chain saws qualify for exemption from sales tax under any of the items in Division 1 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
30 May 2007

ATO references

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ATOlaw topic: Sales Tax -- Primary production -- other
Sales Tax -- Goods -- machinery
Sales Tax -- Exemption -- exempt goods