


ST 2397W - Notice of Withdrawal - Sales tax: liquid organic crystalline polymer

 This cover sheet is provided for information only. It does not form part of *ST 2397W - Notice of Withdrawal - Sales tax: liquid organic crystalline polymer*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: liquid organic crystalline polymer

Sales Tax Ruling ST 2397 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2397 explains the classification for sales tax purposes of liquid organic crystalline polymer under 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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 -- Goods -- building materials and structure
Sales Tax -- Exemption -- exempt goods