


# ***ST 2402W - Notice of Withdrawal - Sales tax: photovoltaic batteries***

 This cover sheet is provided for information only. It does not form part of *ST 2402W - Notice of Withdrawal - Sales tax: photovoltaic batteries*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: photovoltaic batteries

Sales Tax Ruling ST 2402 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2402 explains the classification for sales tax purposes of photovoltaic batteries 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

30 May 2007

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#### ATO references

NO: 2006/20258  
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ATOlaw topic: Sales Tax ~~ Goods ~~ building materials and structure  
Sales Tax ~~ Goods ~~ equipment other  
Sales Tax ~~ Goods ~~ household