


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

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Notice of Withdrawal

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Sales Tax Ruling ST 2402 is withdrawn with effect from today.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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

30 May 2007

ATO references

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ATOlaw topic: Sales Tax -- Goods -- building materials and structure
Sales Tax -- Goods -- equipment other
Sales Tax -- Goods -- household