


ST 2430W - Notice of Withdrawal - Sales tax: PVC square tubing and fittings

 This cover sheet is provided for information only. It does not form part of *ST 2430W - Notice of Withdrawal - Sales tax: PVC square tubing and fittings*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: PVC square tubing and fittings

Sales Tax Ruling ST 2430 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2430 considers the sales tax classification of PVC square tubing and fittings.
2. Although the PVC tubing and fittings may be used in the construction of household furniture they are not sold as parts for furniture or for assembly into a particular piece of furniture. Accordingly they are not goods of a kind covered by subitem 1(a) of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.
3. Neither is PVC square tubing piping or tubing of the kind covered by subitem 82A(1) of the First Schedule to that Act. The PVC fittings for the tubing are accordingly not covered by subitem 82A(2). They are taxable at the general rate.
4. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
5. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation
6 June 2007

ATO references

NO: 2006/20258
ISSN: 1039-4362
ATOlaw topic: Sales Tax -- Goods -- building materials and structure