


# ***ST 2432W - Notice of Withdrawal - Sales tax: mobile explosives manufacturing units***

 This cover sheet is provided for information only. It does not form part of *ST 2432W - Notice of Withdrawal - Sales tax: mobile explosives manufacturing units*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: mobile explosives manufacturing units

Sales Tax Ruling ST 2432 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2432 explains the decision of the Full Court of the Supreme Court of Victoria that mobile manufacturing units manufactured by a taxpayer and applied to its own use are exempt from sales tax. The decision is reported as *ICI Australia Operations Pty Ltd v. Deputy Federal Commissioner of Taxation*.<sup>1</sup>
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

6 June 2007

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#### ATO references

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ATOlaw topic: Sales Tax ~~ Construction and mining ~~ equipment  
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<sup>1</sup> 19 ATR 647.