


***SST 14W - Notice of Withdrawal - Sales tax:  
classification of: structural building units and  
architectural building units metal building materials  
piping and tubing (and fittings) builders hardware  
metal materials***

 This cover sheet is provided for information only. It does not form part of *SST 14W - Notice of Withdrawal - Sales tax: classification of: structural building units and architectural building units metal building materials piping and tubing (and fittings) builders hardware metal materials*



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# Notice of Withdrawal

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## Sales Tax Ruling

Sales tax: classification of:

- structural building units and architectural building units
- metal building materials
- piping and tubing (and fittings)
- builders hardware
- metal materials

Sales Tax Ruling SST 14 is withdrawn with effect from today.

1. Sales Tax Ruling SST 14 provides a guide to determine whether goods are:

- structural building units or architectural building units under paragraph (a) of subitem 39(1) of Schedule 1 to the *Sales Tax (Exemptions and Classifications) Act 1992*;
- metal building materials under paragraph (h) of subitem 39(1) of Schedule 1;
- piping, tubing, or fittings for piping and tubing under paragraph (j) of subitem 39(1) of Schedule 1;
- builders hardware under paragraph (o) of subitem 39(1) of Schedule 1; or
- metal materials under item 49 of Schedule 1.

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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

# SST 14

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ATO references

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ATOlaw topic: Sales Tax ~~ Goods ~~ building materials and structure