


# ***SST 15W - Notice of Withdrawal - Sales tax: activities in agricultural industry***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: activities in agricultural industry

Sales Tax Ruling SST 15 is withdrawn with effect from today.

1. Sales Tax Ruling SST 15 clarifies the basis for determining what are activities 'in agricultural industry' for the purposes of Schedule 1 to the *Sales Tax (Exemptions and Classifications) Act 1992*. Items 3, 4, 6, 7 and 8 of Schedule 1 are discussed in the Ruling.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

31 January 2007

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ATO references

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	Sales Tax ~~ Goods ~~ health and hygiene