


SST 17W - Notice of Withdrawal - Sales tax: classification of industrial safety equipment

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: classification of industrial safety equipment

Sales Tax Ruling SST 17 is withdrawn with effect from today.

1. Sales Tax Ruling SST 17 discusses the requirements necessary for goods to qualify for exemption from sales tax under item 20 of Schedule 1 to the *Sales Tax (Exemptions and Classifications) Act 1992*.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
31 January 2007

ATO references

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