

SST 5W - Notice of Withdrawal - Sales tax: classification of furniture, timber and joinery



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Notice of Withdrawal

Sales Tax Ruling

Sales tax: classification of furniture, timber and joinery

Sales Tax Ruling SST 5 is withdrawn with effect from today.

1. Sales Tax Ruling SST 5 explains the principles for determining the rate of sales tax payable on furniture, timber and joinery to assist furniture manufacturers, joiners, turners, shopfitters, cabinet-makers and wholesalers of new furniture apply the correct rate to the goods they deal with.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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