


ST 2029W - Notice of Withdrawal - Sales tax: pine pole products

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: pine pole products

Sales Tax Ruling ST 2029 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2029 explains that because Rolapak Ezy Edge has the essential character of timber cut into lengths, all the components of Rolapak Ezy Edge are exempt from sales tax under subitems 84(2), 86(1) and 90(a) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

7 February 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Goods ~~ garden and outdoor equipment
Sales Tax ~~ Exemption ~~ exempt goods