# *ST 2108W - Notice of Withdrawal - Sales tax: whether warranty charges may be excluded from the sale value of taxable goods*

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# Notice of Withdrawal

## Sales Tax Ruling

Sales tax: whether warranty charges may be excluded from the sale value of taxable goods

Sales Tax Ruling ST 2108 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2108 explains the circumstances in which warranty charges are included under sections 18 or 18A of the *Sales Tax Assessment Act (No. 1) 1930* or excluded under subitem 144(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* from the sale value of taxable goods.

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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**
28 February 2007

ATO references
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