


ST 2121W - Notice of Withdrawal - Sales tax: portable generators

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: portable generators

Sales Tax Ruling ST 2121 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2121 explains that where a portable generator is purchased specifically to be installed as a fixture by being wired into the fixed electrical installations of a home or other residence, it will qualify for exemption under subitem 50(4) 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

28 February 2007

ATO references

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