


# ***ST 2221W - Notice of Withdrawal - Sales tax: rail and road containers***

 This cover sheet is provided for information only. It does not form part of *ST 2221W - Notice of Withdrawal - Sales tax: rail and road containers*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: rail and road containers

Sales Tax Ruling ST 2221 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2221 explains that rail and road containers are identifiable articles in their own right and are not covered by subitem 93(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. They are taxable at the general rate.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

4 April 2007

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ATO references

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