


ST 2248W - Notice of Withdrawal - Sales tax: swim/spa pool liners

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: swim/spa pool liners

Sales Tax Ruling ST 2248 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2248 explains that swim spas and swimming spas are considered to be swimming pools. Accordingly, liners for such pools are excluded from exemption under subitem 83(3) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. They are taxable at the rate of 10% under subitem 11(1) of the Third Schedule to that Act.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

11 April 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Goods ~~ garden and outdoor equipment
Sales Tax ~~ Goods ~~ household
Sales Tax ~~ Goods ~~ building materials and structure