


# ***ST 2310W - Notice of Withdrawal - Sales tax: water signals***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: water signals

Sales Tax Ruling ST 2310 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2310 discusses the sales tax classification of water signals in relation to subitem 4(2) in the First Schedule and items 1 and 2 in the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.
2. Water signals do not qualify for exemption under subitem 4(2) in the First Schedule. They are taxable at the general rate.
3. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
4. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

2 May 2007

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ATO references

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