


# ***ST 2038W - Notice of Withdrawal - Sales tax: hovercraft***

 This cover sheet is provided for information only. It does not form part of *ST 2038W - Notice of Withdrawal - Sales tax: hovercraft*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: hovercraft

Sales Tax Ruling ST 2038 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2038 explains that although hovercraft have some of the characteristics of ships or other vessels, aeroplanes or omnibuses, they do not qualify for exemption under subitems 119(1), 119A(1) or 119C(2) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and consequently are taxed 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

14 February 2007

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ATO references

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