


# ***ST 2091W - Notice of Withdrawal - Sales tax: lubricants***

 This cover sheet is provided for information only. It does not form part of *ST 2091W - Notice of Withdrawal - Sales tax: lubricants*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: lubricants

Sales Tax Ruling ST 2091 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2091 explains that oils, greases and other preparations which are not covered by the definition of 'lubricants' in subclause 1(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and regulation 4 of the Sales Tax Regulations are taxable at the rate of 20%. They may be acquired free of sales tax as aids to manufacture or under other appropriate exemption items by the quotation of a certificate of registration or by the provision of a conditional exemption certificate, as appropriate.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

21 February 2007

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#### ATO references

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