


ST 2115W - Notice of Withdrawal - Sales tax: hovercraft

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: hovercraft

Sales Tax Ruling ST 2115 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2115 explains that hovercraft are accepted as being ships or other vessels and will qualify for exemption under subitem 119(1) of the First Schedule to the *Sales Tax (Exemptions and Classification) Act 1935* unless used exclusively or principally for purposes of pleasure, sport or recreation either by the owner or by any other person.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

28 February 2007

ATO references

NO:	2006/20258
ISSN:	1039-4362
ATOlaw topic:	Sales Tax ~~ Transport ~~ sea going vessels and vehicles Sales Tax ~~ Exemption ~~ exempt goods