


ST 2124W - Notice of Withdrawal - Sales tax: high frequency single side band radio transceivers

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: high frequency single side band radio transceivers

Sales Tax Ruling ST 2124 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2124 explains that subitem 81(2) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* does not require exclusive use of a radio transceiver in conjunction with RFDS frequencies for the exemption to apply. However, there must be some use of the RFDS frequencies for the sub-item to apply. HFSSB radio transceivers issued with a class of licence under either item 22 or item 49 of the Wireless Telegraphy Regulations qualify for conditional exemption under subitem 81(2).
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

7 March 2007

ATO references

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