


ST 2183W - Notice of Withdrawal - Sales tax: monitors

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: monitors

Sales Tax Ruling ST 2183 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2183 explains that colour and monochrome monitors, whether or not incorporating a tuner, are used in circumstances that bring them within the scope of one or more of the items 45A, 47 and 48 of the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. Where items 45A, 47 or 48 do not apply the monitors are covered by item 49 of the Second Schedule to that Act. It follows that all monitors, both colour and monochrome, whether or not incorporating a tuner, are covered by items in the Second Schedule and taxable at 30%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
21 March 2007

ATO references

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