


ST 2206W - Notice of Withdrawal - Sales tax: water heating equipment

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: water heating equipment

Sales Tax Ruling ST 2206 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2206 explains the various rates of sales tax that apply to water heating equipment and its components under item 153 of the First Schedule and item 12 of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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 March 2007

ATO references

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