

ST 2232W - Notice of Withdrawal - Sales tax: household filing cabinets

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: household filing cabinets

Sales Tax Ruling ST 2232 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2232 explains that cabinets that are considered not to be furniture of a kind ordinarily used for household purposes within the terms of subitem 1(a) of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* are taxable at the general rate. Filing cabinets marketed primarily for household use are accepted as furniture of a kind ordinarily used for household purposes within the meaning of subitem 1(a) and are taxable at the rate of 10%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

4 April 2007

ATO references

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