

# ***ST 2248W - Notice of Withdrawal - Sales tax: swim/spa pool liners***

 This cover sheet is provided for information only. It does not form part of *ST 2248W - Notice of Withdrawal - Sales tax: swim/spa pool liners*



---

# Notice of Withdrawal

---

## Sales Tax Ruling

### Sales tax: swim/spa pool liners

Sales Tax Ruling ST 2248 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2248 explains that swim spas and swimming spas are considered to be swimming pools. Accordingly, liners for such pools are excluded from exemption under subitem 83(3) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. They are taxable at the rate of 10% under subitem 11(1) of the Third Schedule to that Act.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

11 April 2007

---

#### ATO references

NO: 2006/20258  
ISSN: 1039-4362  
ATOlaw topic: Sales Tax -- Goods -- garden and outdoor equipment  
Sales Tax -- Goods -- household  
Sales Tax -- Goods -- building materials and structure