

ST 2294W - Notice of Withdrawal - Sales tax: deodorizing dispenser holder



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Notice of Withdrawal

Sales Tax Ruling

Sales tax: deodorizing dispenser holder

Sales Tax Ruling ST 2294 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2294 explains that the described deodorizing dispensers are not considered to be builders' hardware and they are not goods of a kind installed as fixtures. The dispensers are not covered by subitem 84(2) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and are taxable at the general rate.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

24 April 2007

ATO references

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