


ST 2335W - Notice of Withdrawal - Sales tax: assembly of bicycles

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: assembly of bicycles

Sales Tax Ruling ST 2335 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2335 explains when assembly of bicycles constitutes manufacturing of bicycles under subsection 3(1) of the *Sales Tax Assessment Act (No. 1) 1930*.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

9 May 2007

ATO references

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