


# ***ST 2347W - Notice of Withdrawal - Sales tax: salt***

 This cover sheet is provided for information only. It does not form part of *ST 2347W - Notice of Withdrawal - Sales tax: salt*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: salt

Sales Tax Ruling ST 2347 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2347 explains the various exemptions and rates of sales tax under subitems 6(4) and 6(8) and items 23 and 113 in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. that apply to salt according to its use.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

16 May 2007

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#### ATO references

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