

ST 2002W - Notice of Withdrawal - Cleaning cloths cut from second-hand clothing by charitable organisations

 This cover sheet is provided for information only. It does not form part of *ST 2002W - Notice of Withdrawal - Cleaning cloths cut from second-hand clothing by charitable organisations*



Notice of Withdrawal

Sales Tax Ruling

Cleaning cloths cut from second-hand clothing by charitable organisations

Sales Tax Ruling ST 2002 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2002 explains that there is no sales tax payable on the sale of rags, where a public benevolent institution obtained a considerable amount of second-hand clothing and cut it into sizes suitable for cloths for industrial cleaning.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
31 January 2007

ATO references

NO: 2006/20258
ISSN: 1039-4362
ATOlaw topic: Sales Tax -- Goods -- second hand goods
Sales Tax -- Charities and non-profit -- fundraising, gifts and donations