


# ***ST 2026W - Notice of Withdrawal - Retreaded tyres***

 This cover sheet is provided for information only. It does not form part of *ST 2026W - Notice of Withdrawal - Retreaded tyres*



# Notice of Withdrawal

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## Sales Tax Ruling

### Retreaded tyres

Sales Tax Ruling ST 2026 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2026 explains that in view of the sophisticated processes used in producing a retreaded tyre, and the fact that the processes result in a commercially distinct product, it has been decided that the process of retreading tyres constitutes manufacture for sales tax purposes.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

7 February 2007

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ATO references

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ATOlaw topic: Sales Tax ~ Motor vehicles ~ parts and accessories