

# ***ST 2406W - Notice of Withdrawal - Sales tax: production of ceramic tile borders***

 This cover sheet is provided for information only. It does not form part of *ST 2406W - Notice of Withdrawal - Sales tax: production of ceramic tile borders*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: production of ceramic tile borders

Sales Tax Ruling ST 2406 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2406 explains that the cutting of large ceramic tiles into smaller tiles of various patterns is manufacture for the purposes of 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**  
30 May 2007

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#### ATO references

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