

ST 2446W - Notice of Withdrawal - Sales tax: multipurpose knives



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Notice of Withdrawal

Sales Tax Ruling

Sales tax: multipurpose knives

Sales Tax Ruling ST 2446 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2446 explains that although the multi-purpose knife may be used for some household activities, it is designed to be used in a wide range of situations. It is akin to general purpose knives like pocket knives and Swiss army knives referred to in Taxation Ruling ST 2382. The household use of the knife is not sufficient to bring it within item 1 of the Third Schedule to the *Sales Tax (Exemptions and Classification) Act 1935*. The multi-purpose knife is taxable at the general rate.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

13 June 2007

ATO references

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