


ST 2459W - Notice of Withdrawal - Sales tax: picture frame mouldings

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: picture frame mouldings

Sales Tax Ruling ST 2459 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2459 considers the sales tax classification of picture frame mouldings which are made principally from metal, wood or timber and which may be finished with other products including paint, velvet, cloth, linen and ornamental plastic embossing.
2. Timber picture frame mouldings or picture frame mouldings composed of timber and other products are not exempt under subitem 90(b) of the First Schedule to the *Sales Tax (Exemptions and Classification) Act 1935*. They are taxable at the general rate of 20%. Metal picture frame mouldings, even though made by an extrusion process, are not covered by subitem 86(1) of the First Schedule and are taxable at the general rate of 20%. Wooden or metal picture frame mouldings sold in kit form will be taxable in accordance with Taxation Ruling ST 2240.
3. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
4. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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