

***ST 2003 - CONTINUOUS CURTAINING FABRIC
PROCESSED IN A MANNER SUITABLE FOR
CURTAINS, E.G. HEMMED, STITCHED ETC.***



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TAXATION RULING NO. ST 2003

CONTINUOUS CURTAINING FABRIC PROCESSED IN A MANNER
SUITABLE FOR CURTAINS, E.G. HEMMED, STITCHED ETC.

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 22/102 F53 DATE OF EFFECT: 01.01.83

B.O. REF: SYD 22/B/D16/140
BRIS K555

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1103009	CONTINUOUS CURTAINING - CLASSIFICATION OF	FIRST SCHEDULE - ITEM 120(5) THIRD SCHEDULE - ITEM 8(1)(f)

PREAMBLE Curtain fabric is sold in two ways, that which is not hemmed or otherwise processed known as "selvage to selvage" and that which has been processed in some manner. The processed fabric which is imported in the roll of 30-40 metres in length, may have rod pockets sewn on the top and either a hem or lead weights sewn on the bottom.

RULING Curtain fabrics which are not hemmed, stitched or otherwise processed, i.e. "selvage to selvage" fabrics, are piece goods and exempt under item 120(5).

Curtain fabrics which have been processed in the manner described are not considered to be piece goods and are not exempt under item 120(5). The extent of the processing and the generally limited work required by customers to complete the making up of processed curtain fabrics sold has led to the conclusion that processed curtain fabrics are curtains within the meaning of item 8(1)(f) and, after 1 January 1983, will be subject to sales tax at 7.5%.

COMMISSIONER OF TAXATION
17 DECEMBER 1982