


ST 2003W - Notice of Withdrawal - Continuous curtaining fabric processed in a manner suitable for curtains, e.g. hemmed, stitched etc

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Notice of Withdrawal

Sales Tax Ruling

Continuous curtaining fabric processed in a manner suitable for curtains, e.g. hemmed, stitched etc

Sales Tax Ruling ST 2003 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2003 explains that curtain fabrics that are not hemmed, stitched or otherwise processed, that is, 'selvage to selvage', are piece goods and exempt under item 120(5) in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.
2. Curtain fabrics that 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) in the Third Schedule to that Act and, after 1 January 1983, will be subject to sales tax at 7.5%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

31 January 2007

ATO references

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