


# ***ST 2010W - Notice of Withdrawal - Woollen products - mattress overlay and lambskin rug***

 This cover sheet is provided for information only. It does not form part of *ST 2010W - Notice of Withdrawal - Woollen products - mattress overlay and lambskin rug*



# Notice of Withdrawal

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## Sales Tax Ruling

### Woollen products – mattress overlay and lambskin rug

Sales Tax Ruling ST 2010 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2010 explains that because bedding generally is now covered in the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* it follows that the Woolrest Sleeper is taxable at 7.5%. The lambskin rugs which may be used in baby's bassinets, cots, and so on are blankets which qualify for exemption under item 124(5) of the First Schedule to that Act.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

7 February 2007

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#### ATO references

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ATOlaw topic: Sales Tax ~~ Goods ~~ household  
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