


ST 2020 - SALES TAX CLEANING CLOTHS CUT FROM SECOND-HAND CLOTHING BY A COMMERCIAL ENTERPRISE

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SALES TAX CLEANING CLOTHS CUT FROM SECOND-HAND
CLOTHING BY A COMMERCIAL ENTERPRISE

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1103799	CLEANING CLOTHS SECOND-HAND CLOTHING	SALES TAX ASSESSMENT ACT (NO.1) SECTION 3

RULING 3. The mere cutting up of second-hand clothing into rags of suitable sizes for industrial cleaning is not considered to be manufacture and does not involve any sales tax liability.

COMMISSIONER FOR TAXATION
14 March 1983