


ST 2026W - Notice of Withdrawal - Retreaded tyres

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Notice of Withdrawal

Sales Tax Ruling

Retreaded tyres

Sales Tax Ruling ST 2026 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2026 explains that in view of the sophisticated processes used in producing a retreaded tyre, and the fact that the processes result in a commercially distinct product, it has been decided that the process of retreading tyres constitutes manufacture for sales tax purposes.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

7 February 2007

ATO references

NO: 2006/20258

ISSN: 1039-4362

ATOlaw topic: Sales Tax ~ Motor vehicles ~ parts and accessories