


# ***ST 2047W - Notice of Withdrawal - Sales tax: brushes of the kinds used by signwriters and by artists***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: brushes of the kinds used by signwriters and by artists

Sales Tax Ruling ST 2047 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2047 explains the types of brushes that are excluded from the scope of subitem 5(1) of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and are taxable at the general rate. This Ruling also explains the circumstances in which brushes may qualify for exemption as 'aids to manufacture' under items 113A, 113B or 113C 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**  
14 February 2007

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#### ATO references

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