


ST 2060W - Notice of Withdrawal - Sales tax: metal tubing coated with PVC and used as curtain rods

 This cover sheet is provided for information only. It does not form part of *ST 2060W - Notice of Withdrawal - Sales tax: metal tubing coated with PVC and used as curtain rods*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: metal tubing coated with PVC and used as curtain rods

Sales Tax Ruling ST 2060 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2060 explains that PVC coated metal rods, which are designed and sold primarily for use as curtain rods and are ordinarily used for household purposes, are covered by item 1 of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

14 February 2007

ATO references

NO: 2006/20258

ISSN: 1039-4362

ATOlaw topic: Sales Tax ~~ Goods ~~ household