ST 2087 - SALES TAX : RETREADED TYRES

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Generated on: 2 June 2026, 12:54:03 AM

TAXATION RULING NO. ST 2087

SALES TAX : RETREADED TYRES

F.O.I. EMBARGO: May be released

REF

*** NOTE - THIS RULING HAS BEEN SUPERSEDED BY ST 2107

H.O. REF: ST23/1F31 DATE OF EFFECT: 2.10.1984

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1096873	RETREADED TYRES MANUFACTURE OF GOODS TYRES - RETREADED	STAA (No. 1) SUB-SECTION 3(1)

OTHER RULINGS ON TOPIC ST 2026

FACTS

Taxation Ruling No. ST. 2026 notified a decision that retreading of tyres constituted manufacture and that the finished product was not excluded from the definition of goods in sub-section 3(1) of Sales Tax Assessment Act (No. 1).

2. In a decision given last Friday, 28 September 1984, the Federal Court of Australia (Beaumont J.) has expressed the view that the retreading of tyres is merely a process of repair and that the retreaded tyres in issue are not liable to sales tax in the manner contended for by this office. No formal order has yet been made by the Court. As the Court's decision carries significant consequences for the administration of the taxation law the Commissioner proposes to appeal against the decision and to seek a stay in the proceedings.

RULING

3. Taxation Ruling ST.2026 continues to have effect pending the outcome of the appeal. This means that taxpayers will continue to be liable for payment of the tax pending the outcome of the appeal.

COMMISSIONER OF TAXATION
2 October 1984

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