


ST 2087W - Notice of Withdrawal - Sales tax: retreaded tyres

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: retreaded tyres

Sales Tax Ruling ST 2087 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2087 explains that Sales Tax Ruling ST 2026 continues to have effect pending the outcome of the Tax Office's appeal against the decision of the Federal Court. 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 subsection 3(1) of the *Sales Tax Assessment Act (No. 1) 1930*.
2. This means that taxpayers will continue to be liable for payment of the tax pending the outcome of the appeal.
3. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
4. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

21 February 2007

ATO references

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ATOlaw topic: Sales Tax ~ Motor vehicles ~ parts and accessories
Sales Tax ~ Administration ~ objections and appeals