

ST 2098W - Notice of Withdrawal - Sales tax: wooden rods and poles used as household curtain rods



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Notice of Withdrawal

Sales Tax Ruling

Sales tax: wooden rods and poles used as household curtain rods

Sales Tax Ruling ST 2098 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2098 explains that subitem 90(b) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* exempts, among other things, timber mouldings. Wooden curtain rods which are plain or fluted, stained or unstained, cut to length and pre-drilled still retain their identity as timber mouldings and are exempt under subitem 90(b).
2. Wooden curtain rods which are fitted with track inserts or have nylon strips inset along the top of the rod lose their identity as timber mouldings. They have a separate identity as household curtain rods and are covered by item 1 of the Third Schedule to that Act. The rate of tax currently applicable to goods covered by the Third Schedule is 7.5%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

28 February 2007

ATO references

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