

# ***ST 2107W - Notice of Withdrawal - Sales tax: retreaded tyres***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: retreaded tyres

Sales Tax Ruling ST 2107 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2107 explains that the Commissioner appealed to the Full Court of the Federal Court of Australia against Mr Justice Beaumont's decision. On 21 December 1984 the Full Court handed down its judgment unanimously upholding Mr Justice Beaumont's decision. The Commissioner has accepted the decision. The decision of the Federal Court restores the sales tax position, in relation to retreaded tyres, to that which existed prior to 1 June 1983.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**  
28 February 2007

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ATO references

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ATOlaw topic: Sales Tax -- Motor vehicles -- parts and accessories