


ST 2216W - Notice of Withdrawal - Sales tax: table cloths, table napkins and table mats made from synthetic material

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: table cloths, table napkins and table mats made from synthetic material

Sales Tax Ruling ST 2216 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2216 explains that synthetic materials sold in the roll for use as table cloths are exempt from sales tax as piece goods under subitem 120(5) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. However, goods marketed as table mats, table cloths and table napkins and made from synthetic material are covered by subitem 8(1)(p) of the Third Schedule to that Act and are taxable at 10%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
28 March 2007

ATO references

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