


# ***ST 2376W - Notice of Withdrawal - Sales tax: sale of tread rubber to tyre retreaders***

 This cover sheet is provided for information only. It does not form part of *ST 2376W - Notice of Withdrawal - Sales tax: sale of tread rubber to tyre retreaders*



---

# Notice of Withdrawal

---

## Sales Tax Ruling

### Sales tax: sale of tread rubber to tyre retreaders

Sales Tax Ruling ST 2376 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2376 explains that the sale of the tread rubber by the supplier to the tyre retreader is a wholesale sale because the goods are deemed by subsection 3(4) of the *Sales Tax Assessment Act (No. 1) 1930* to be on-sold to the customer. As a wholesale sale, tax is payable on the price charged by the supplier for the tread compound to the tyre retreader.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

23 May 2007

---

ATO references

NO: 2006/20258

ISSN: 1039-4362

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