

# ***ST 2435W - Notice of Withdrawal - Sales tax: floor coverings***

 This cover sheet is provided for information only. It does not form part of *ST 2435W - Notice of Withdrawal - Sales tax: floor coverings*



---

# Notice of Withdrawal

---

## Sales Tax Ruling

### Sales tax: floor coverings

Sales Tax Ruling ST 2435 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2435 considers the sales tax classification of rubber and vinyl floor coverings.
2. Vinyl and rubber floor coverings which are sold for use primarily in domestic homes and the residential areas of hospitals, rest homes etc, are goods of a kind ordinarily used for household purposes. Ordinarily these coverings are of the kind sold by retailers of domestic floor coverings. They are covered by item 1 in the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and are taxable at 10%.
3. Not all vinyl or rubber floor coverings are goods of a kind ordinarily used for household purposes, covered by item 1. Those lines which are either not used at all, or are rarely used, in domestic homes or residential areas of hospitals, rest homes, etc., are not ordinarily used for household purposes and are taxable at 20%.
4. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
5. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

---

**Commissioner of Taxation**

6 June 2007

---

ATO references

NO: 2006/20258  
ISSN: 1039-4362  
ATOLaw topic: Sales Tax -- Goods -- building materials and structure  
Sales Tax -- Goods -- household