


ST 2030W - Notice of Withdrawal - Retreaded tyres

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Notice of Withdrawal

Sales Tax Ruling

Retreaded tyres

Sales Tax Ruling ST 2030 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2030 explains where the liability to pay sales tax on retreaded tyres lies in the following situations:

- (a) service station supplies worn casings, the property of the service station, to a retreader for retreading and return for sale by the service station to its customers in general;
- (b) the owner of the worn casing supplies it to the retreader for retreading and return to the owner for his own use;
- (c) as in (b) but with a service station interposed between the owner of the casing and the retreader; and
- (d) a retreader retreads cases owned by him and supplies the retreaded tyres to retailers or users.

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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

7 February 2007

ATO references

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