


# ***ST 2116W - Notice of Withdrawal - Sales tax: overlocking sewing thread***

 This cover sheet is provided for information only. It does not form part of *ST 2116W - Notice of Withdrawal - Sales tax: overlocking sewing thread*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: overlocking sewing thread

Sales Tax Ruling ST 2116 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2116 explains that overlocking sewing thread produced and marketed on spools for use with domestic overlocking machines and not exceeding 5,000 metres in length is accepted as sewing yarn put up for household purposes and exempt under subparagraph 120(8)(c)(i) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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