

ST 2318W - Notice of Withdrawal - Sales tax: tapestries



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Notice of Withdrawal

Sales Tax Ruling

Sales tax: tapestries

Sales Tax Ruling ST 2318 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2318 explains that sales tax applies to tapestries as follows:

- framed tapestries which are invariably used as wall hangings are taxable at the rate of 20%;
- tapestries which are produced for use as and sold as floor rugs are taxable at 10% under item 1 in the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*;
- tapestries which are further processed to form cushion covers, chair covers or bedspreads are taxable at 10% under Item 8 in the Third Schedule; and
- tapestry fabric, that is tapestry produced in the roll, is exempt from sales tax under sub-item 120(5) in the First Schedule to that Act.

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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

2 May 2007

ATO references

NO: 2006/20258
ISSN: 1443-5160
ATOlaw topic: Sales Tax ~~ Goods ~~ household