


# ***ST 2382W - Notice of Withdrawal - Sales tax: knives***

 This cover sheet is provided for information only. It does not form part of *ST 2382W - Notice of Withdrawal - Sales tax: knives*



# Notice of Withdrawal

---

## Sales Tax Ruling

### Sales tax: knives

Sales Tax Ruling ST 2382 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2382 explains that the cutting up and preparation of food is a household activity and knives used for such purposes come within subitem 1(d) of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* as cutlery of a kind ordinarily used for household purposes. They are therefore taxable at 10%. This Ruling covers knives marketed as cooks' and chefs' knives, filleting, skinning and boning knives, butchers' knives and the like.
2. However, knives that are not of a kind ordinarily used for household purposes, such as hunting knives, pocket knives, pen knives and Swiss army knives, will remain taxable at the general rate.
3. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
4. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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 ~~ Food ~~ equipment