


# ***ST 2420 - SALES TAX : TRAMMED TAPESTRY FABRIC***

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TAXATION RULING NO. ST 2420

SALES TAX : TRAMMED TAPESTRY FABRIC

F.O.I. EMBARGO: May be released

REF N.O. REF: 1.88/625-4 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1183721	TRAMMED TAPESTRY FABRIC	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; SUBITEM 120(5), FIRST SCHEDULE

OTHER RULINGS ON TOPIC ST 2380

PREAMBLE This Ruling considers the sales tax classification of trammed tapestry fabric. It supplements Taxation Ruling No. ST 2380 which deals with the classification of tapestry fabric in general but does not refer specifically to trammed tapestry fabric.

2. Subitem 120(5) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax piece goods, being cloth (whether woven, felted, knitted, netted or crocheted), including plastic and rubber sheeting, table baize, and cloth made wholly or partly of glass fibre, rubber, synthetic or plastic material, but not including tracing cloth or floor coverings.

FACTS 3. Trammed tapestry fabric is printed tapestry canvas that has yarn marked into it horizontally to raise the surface of all or part of the canvas. The trammed tapestry fabric is then worked as for a normal tapestry. The purpose of tramming tapestry canvas is to give the foreground relief against the background or simply to give the finished tapestry greater richness and depth.

RULING 4. It is considered that tapestry fabric loses its identity as piece goods when it is printed and trammed. Trammed tapestry fabric will be classified in the same fashion as ordinary printed tapestries as explained in paragraphs 10 and 11 of Taxation Ruling ST 2380. The rate of tax applicable to the trammed tapestry fabric will depend on the identity of the finished article. For example, trammed tapestry fabric that is sold to be made up into a tapestry or wall hanging would be taxable at 20%. On the other hand trammed tapestry fabric sold in a kit to be made up into a cushion cover would be taxable at 10%.

COMMISSIONER OF TAXATION  
2 June 1988