


# ***ST 2446W - Notice of Withdrawal - Sales tax: multipurpose knives***

 This cover sheet is provided for information only. It does not form part of *ST 2446W - Notice of Withdrawal - Sales tax: multipurpose knives*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: multipurpose knives

Sales Tax Ruling ST 2446 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2446 explains that although the multi-purpose knife may be used for some household activities, it is designed to be used in a wide range of situations. It is akin to general purpose knives like pocket knives and Swiss army knives referred to in Taxation Ruling ST 2382. The household use of the knife is not sufficient to bring it within item 1 of the Third Schedule to the *Sales Tax (Exemptions and Classification) Act 1935*. The multi-purpose knife is taxable at the general rate.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

13 June 2007

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ATO references

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ATOlaw topic: Sales Tax --Goods -- household

Sales Tax -- Food -- equipment