


STD 1999/6W - Notice of Withdrawal - Sales tax: classification of instructional materials - valuation of instructional materials

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Notice of Withdrawal

Sales Tax Determination

Sales tax: classification of instructional materials – valuation of instructional materials

Sales Tax Determination STD 1999/6 is withdrawn with effect from today.

1. Sales Tax Determination STD 1999/6 explains how instructional materials should be classified for sales tax purposes. It also provides a basis for determining the value attributable to instructional material that is exempt from sales tax under item 100 of Schedule 1 to the *Sales Tax (Exemptions and Classifications) Act 1992* in cases where the material is packaged together with other goods and sold for one inclusive price.
2. This Determination replaced the earlier Tax Office view, set out in Sales Tax Determination STD 96/4, on the sales tax treatment of instructional materials, as a result of the decision of the Full Federal Court in *FC of T v. Myer Stores Limited*.¹
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 This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

27 June 2007

ATO references

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¹ 98 ATC 4384; (1998) 38 ATR 447.