

# ***STD 95/12W - Notice of Withdrawal - Sales tax: credit claims: value of tax-advantaged computer programs in mobile phones***



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# Notice of Withdrawal

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## Sales Tax Determination

### Sales tax: credit claims: value of tax-advantaged computer programs in mobile phones

Sales Tax Determination STD 95/12 is withdrawn with effect from today.

1. Sales Tax Determination STD 95/12 sets out the basis for settling credit claims where sales tax has been overpaid on mobile phones containing tax-advantaged computer programs during the period 1 January 1993 and 9 May 1995.
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 This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

11 July 2007

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ATO references

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