


***STD 96/8W - Notice of Withdrawal - Sales tax:
catalogues or advertising matter for distribution to
always-exempt persons***

 This cover sheet is provided for information only. It does not form part of *STD 96/8W - Notice of Withdrawal - Sales tax: catalogues or advertising matter for distribution to always-exempt persons*



Notice of Withdrawal

Sales Tax Determination

Sales tax: catalogues or advertising matter for distribution to always-exempt persons

Sales Tax Determination STD 96/8 is withdrawn with effect from today.

1. Sales Tax Determination STD 96/8 provides guidance on whether subitem 193(1)(a) in Schedule 1 to the *Sales Tax (Exemptions & Classifications) Act 1992* applies to exempt from sales tax, trade catalogues or advertising matter distributed free of charge to always-exempt bodies.
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 This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

11 July 2007

ATO references

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