## ST 2094W - Notice of Withdrawal - Sales tax: video recording by television stations

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## Notice of Withdrawal

## **Sales Tax Ruling**

Sales tax: video recording by television stations

Sales Tax Ruling ST 2094 is withdrawn with effect from today.

- 1. Sales Tax Ruling ST 2094 explains the sales tax rates under subitem 6(1) of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* that are applicable to various video recordings made by television stations.
- 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

## **Commissioner of Taxation**

21 February 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Goods ~~ film, video and television