


ST 2162W - Notice of Withdrawal - Sales tax: portable lighting equipment used in film industry

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: portable lighting equipment used in film industry

Sales Tax Ruling ST 2162 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2162 explains that although portable lighting kits may be necessary for filming purposes they operate independently of cameras and are not accessories for them. They are neither exempted by subitem 107A(2) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* nor taxable in terms of item 38 in the Second Schedule to that Act. They are taxable at the general rate. Items of portable equipment used in conjunction with the kits are also 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

14 March 2007

ATO references

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