


ST 2192W - Notice of Withdrawal - Sales tax: atlases

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: atlases

Sales Tax Ruling ST 2192 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2192 explains that atlases marketed exclusively or principally for use in schools, colleges or universities are exempt from sales tax under subitem 51(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. All other books consisting wholly or principally of maps are taxable at the rate of 10% under subitem 3(3) of the Third Schedule to that Act.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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 March 2007

ATO references

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