

# ***ST 2239W - Notice of Withdrawal - Sales tax: sale value of standard form stationery***



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: sale value of standard form stationery

Sales Tax Ruling ST 2239 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2239 explains that the sale value of goods manufactured by a person and sold by him by retail is determined by paragraph 18(1)(b) of the *Sales Tax Assessment Act (No. 1) 1930*. Where the goods are of a class which the manufacturer himself sells by wholesale, the sale value is the amount for which the goods could reasonably be expected to have been sold by the manufacturer by wholesale.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**  
4 April 2007

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#### ATO references

NO: 2006/20258  
ISSN: 1039-4362  
ATOLaw topic: Sales Tax -- Goods -- paper and printed material