


ST 2257W - Notice of Withdrawal - Sales tax: circular letters and circular notices

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: circular letters and circular notices

Sales Tax Ruling ST 2257 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2257 explains that circular letters and circular notices for distribution to members, other interested parties and individual members of the public to inform them of meetings, events, services, etc. are not leaflets as that term is ordinarily understood. Nor are they covered by any of the other descriptions in subitem 51(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. They are 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

11 April 2007

ATO references

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