


ST 2313W - Notice of Withdrawal - Sales tax: video tapes, films and sound recordings for use for religious purposes

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: video tapes, films and sound recordings for use for religious purposes

Sales Tax Ruling ST 2313 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2313 explains the various exemptions and rates of sales tax under item 65 in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* that apply to video tapes, films and sound recordings for use for religious purposes.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
2 May 2007

ATO references

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