


ST 2358W - Notice of Withdrawal - Sales tax: books consisting of maps - street and road directories, atlases, indexes

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: books consisting of maps – street and road directories, atlases, indexes

Sales Tax Ruling ST 2358 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2358 explains that street directories and atlases both require extensive indexes for their use – the indexes are integral with the maps. Notwithstanding the extensive index content, street directories and atlases are therefore both regarded as books consisting wholly or principally of maps covered by subitem 3(3) in the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and are taxable at 10%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
16 May 2007

ATO references

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