


***ST 2447W - Notice of Withdrawal - Sales tax:
microfilm cameras used to photograph documents
and customers simultaneously***

 This cover sheet is provided for information only. It does not form part of *ST 2447W - Notice of Withdrawal - Sales tax: microfilm cameras used to photograph documents and customers simultaneously*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: microfilm cameras used to photograph documents and customers simultaneously

Sales Tax Ruling ST 2447 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2447 explains that the camera is a microfilm camera of a kind used exclusively, or primarily and principally, in the reproduction of documents. It is not covered by item 36 of the Second Schedule to the *Sales Tax (Exemptions and Classification) Act 1935* and is 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

13 June 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Goods ~~ film, video and television