


# ***ST 2452W - Notice of Withdrawal - Sales tax: sound recording***

 This cover sheet is provided for information only. It does not form part of *ST 2452W - Notice of Withdrawal - Sales tax: sound recording*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: sound recording

Sales Tax Ruling ST 2452 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2452 considers the effect of amendments made to the sales tax law in August 1986 on the operation of sound recording studios and radio stations. It also considers the sales tax position of live recording. This Ruling replaced Ruling ST 2407.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

13 June 2007

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#### ATO references

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