


***STD 1999/4W - Notice of Withdrawal - Sales tax:  
valuation of tax advantaged computer programs in  
personal computers***

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# Notice of Withdrawal

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## Sales Tax Determination

### Sales tax: valuation of tax advantaged computer programs in personal computers

Sales Tax Determination STD 1999/4 is withdrawn with effect from today.

1. Sales Tax Determination STD 1999/4 sets out a methodology for determining the value for sales tax purposes, attributable to tax advantaged computer programs (TACPs) that are bundled with personal computers<sup>1</sup> and sold by wholesale for the one inclusive price. STD 1999/4 also explains whether use of this methodology is mandatory; and whether it can be used to calculate a refund of, or claim a credit for, sales tax overpaid on sales of TACPs bundled with personal computers.
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 This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

27 June 2007

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#### ATO references

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<sup>1</sup> The term 'personal computer' means goods identified in Items 1, 2, 3 and 4 of the table 'Part 7A goods' in subsection 91C(1) of *Sales Tax Assessment Act 1992*.