


STD 1999/5W - Notice of Withdrawal - Sales tax: taxable value of wine manufactured and sold by retail

 This cover sheet is provided for information only. It does not form part of *STD 1999/5W - Notice of Withdrawal - Sales tax: taxable value of wine manufactured and sold by retail*



Notice of Withdrawal

Sales Tax Determination

Sales tax: taxable value of wine manufactured and sold by retail

Sales Tax Determination STD 1999/5 is withdrawn with effect from today.

1. Sales Tax Determination STD 1999/5 outlines the options that are available to wine manufacturers for calculating the taxable value of wine manufactured and sold by retail.
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 This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

27 June 2007

ATO references

NO: 2006/20258
ISSN: 1323-7209
ATOlaw topic: Sales Tax ~~ Food ~~ beverages