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

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Sales Tax Determination

STD 1999/5

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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Sales Tax Determination STD 1999/5 is withdrawn with effect from today.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 This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

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ATOlaw topic: Sales Tax ~~ Food ~~ beverages