

***STD 96/5W - Notice of Withdrawal - Sales tax:
calculation of tax payable on goods containing
tax-advantaged computer programs***



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Notice of Withdrawal

Sales Tax Determination

Sales tax: calculation of tax payable on goods containing tax-advantaged computer programs

Sales Tax Determination STD 96/5 is withdrawn with effect from today.

1. Sales Tax Determination STD 96/5 identifies the storage devices that commonly contain tax-advantaged computer programs (TACPs), explains how to value TACPs and provides Safe Harbour values for the calculation of sales tax payable.
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 This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

11 July 2007

ATO references

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