


***ST 2059W - Notice of Withdrawal - Sales tax:  
computer equipment used in relation to recording  
data on magnetic discs and the recorded discs  
themselves***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: computer equipment used in relation to recording data on magnetic discs and the recorded discs themselves

Sales Tax Ruling ST 2059 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2059 explains that the storage of information on magnetic discs for its transmission in teletext services does not involve the manufacture of goods. This Ruling explains that the items of computer equipment used in these activities are not 'aids to manufacture' for the purposes of items 113A or 113C in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and that both the items and the discs themselves are taxable at the general rate.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

14 February 2007

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ATO references

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