


***ST 2079W - Notice of Withdrawal - Sales tax:  
manufacture - laminating and heat bonding  
processes***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: manufacture – laminating and heat bonding processes

Sales Tax Ruling ST 2079 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2079 explains that the laminating process does not constitute 'manufacture' in the ordinary sense of the word or as that term is defined for sales tax purposes. The production of a laminated, canvas or board backed photograph, etc. from an ordinary photograph, etc. does not result in a commercially distinct article. It is still a photograph, etc. albeit in a different form, that is, a canvas or board mounted photograph, etc. Similarly, even where the backing paper of a photograph is removed from the emulsion in the bonding process and the emulsion is mounted or bonded onto canvas or masonite to highlight the canvas or masonite texture, it is considered that manufacture is not involved.
2. However, where the laminating process (together with the bonding process where appropriate) is carried out by or on behalf of the manufacturer of the photographic print, map, etc. so that there is a sale of a laminated print, map, etc., the charge for the laminating process must be taken into account in the sale value of the finished article.
3. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
4. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**  
21 February 2007

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#### ATO references

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