ST 2109W - Notice of Withdrawal - Sales tax: theatre screen and television slides

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: theatre screen and television slides

Sales Tax Ruling ST 2109 is withdrawn with effect from today.

- Sales Tax Ruling ST 2109 explains the rates that apply to theatre and screen slides under subsections 18(1) and 18(3) of the Sales Tax Assessment Act (No. 1) 1930.
- The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
- This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

28 February 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Goods ~~ film, video and television