ST 2193W - Notice of Withdrawal - Sales tax: plastic record album envelopes

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Australian Government

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: plastic record album envelopes

Sales Tax Ruling ST 2193 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2193 explains the various rates of sales tax that apply under subitem 96(1) of the First Schedule to the Sales Tax (Exemptions and Classifications) Act 1935 and item 13 of the Third Schedule to that Act to plastic and PVC record album envelopes.

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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation 21 March 2007

ATO references NO: 2006/20258 ISSN: 1039-4362 Sales Tax ~~ Manufacturing ~~ packaging ATOlaw topic: Sales Tax ~~ Exemption ~~ exempt goods



Australian Taxation Office