


ST 2205W - Notice of Withdrawal - Sales tax: video tapes, pre-recorded and blank

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: video tapes, pre-recorded and blank

Sales Tax Ruling ST 2205 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2205 explains guidelines for the classification of pre-recorded video tapes under item 6 of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act* 1935. This Ruling also explains that with the repeal of item 46 of the Second Schedule to that Act, blank video tapes that were previously taxable at 32.5% will be taxable at 20% from 20 September 1985.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

28 March 2007

ATO references

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