


ST 2207W - Notice of Withdrawal - Sales tax: overseas travel literature

 This cover sheet is provided for information only. It does not form part of *ST 2207W - Notice of Withdrawal - Sales tax: overseas travel literature*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: overseas travel literature

Sales Tax Ruling ST 2207 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2207 modifies Sales Tax Ruling ST 2128 and explains the effect of the omission of item 4 of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and the amendment of subitem 59(2) of the First Schedule to that Act. The Ruling explains that overseas travel literature that was previously taxable at 7.5% under item 4 in the Third Schedule, 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

NO: 2006/20258

ISSN: 1039-4362

ATOlaw topic: Sales Tax -- Goods -- paper and printed material