


ST 2224W - Notice of Withdrawal - Sales tax: sale value of photocopying

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: sale value of photocopying

Sales Tax Ruling ST 2224 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2224 explains that a sale value of retail selling price, treated as tax inclusive, is to be adopted for all retail sales of photocopies. Manufacturers of photocopies for sale by retail, who also make regular bona fide sales by wholesale of photocopies, may consider that they can establish a lower sale value for retail sales of similar goods under subparagraph 18(1)(b)(i) of the *Sales Tax Assessment Act (No. 1) 1930* based on the wholesale prices charged by them.
2. Alternatively, manufacturers of photocopies for sale only by retail, who also make regular bona fide purchases of photocopies from other producers for resale, may consider that they can establish a lower sale value for similar goods produced and sold by them under subparagraph 18(1)(b)(ii), based on the wholesale prices charged to them.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

4 April 2007

ATO references

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