

ST 2258W - Notice of Withdrawal - Sales tax: video surveillance equipment used by banks, building societies, retailers, etc



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Notice of Withdrawal

Sales Tax Ruling

Sales tax: video surveillance equipment
used by banks, building societies,
retailers, etc

Sales Tax Ruling ST 2258 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2258 explains that the recording of video tape in the course of surveillance operations does not involve the manufacture of goods. Organisations such as banks, building societies, retailers and security firms will satisfy their sales tax liability by payment of sales tax on surveillance cameras, VCR's, monitors and blank tapes at time of purchase.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

11 April 2007

ATO references

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