


ST 2279W - Notice of Withdrawal - Sales tax: goods produced by photographic means

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: goods produced by photographic means

Sales Tax Ruling ST 2279 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2279 explains that photographs used for reference purposes in a like manner to a catalogue, do not lose their identity as such, even though they may be page numbered and have other printed matter inserted on them. They are covered by item 39 of the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and are taxable at 30%.
2. Poster type photographs are simply large-size photographs and cannot be differentiated from other photographs. While some poster type photographs contain printing they retain their identity as photographs. They are also covered by item 39 and are taxable at 30%.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
24 April 2007

ATO references

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ATOlaw topic: Sales Tax -- Goods -- paper and printed material
Sales Tax -- Goods -- film, video and television