


ST 2300W - Notice of Withdrawal - Sales tax: legal stationery

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: legal stationery

Sales Tax Ruling ST 2300 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2300 discusses whether legal stationery is excluded from exemption under subitem 51(1) in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* as stationery.
2. Legal documents in book form are excluded from exemption under subitem 51(1) as stationery in book form. They are taxable at the general rate. Other legal stationery not in book form are not books, pamphlets, leaflets, periodicals or magazines for purposes of subitem 51(1). They are also taxable at the general rate.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

2 May 2007

ATO references

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