


ST 2340W - Notice of Withdrawal - Sales tax: Inncom In-room Console Model H-1

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: Inncom In-room Console Model H-1

Sales Tax Ruling ST 2340 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2340 explains that while the Inncom In-room Console contains a radio receiver it has a number of other functions and it is not an appliance which is used primarily and principally to receive radio programs. Accordingly, it is not covered by item 45 of the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. The Inncom In-room Console is taxable at the general rate.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

9 May 2007

ATO references

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Sales Tax -- Goods -- film, video and television