


ST 2407W - Notice of Withdrawal - Sales tax: sound recordings: sale value

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: sound recordings: sale value

Sales Tax Ruling ST 2407 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2407 explains the general principles to be taken into account in determining whether the recording of sound on magnetic tape, disc or other similar carrying medium is manufacture for the purposes of subsection 3(1) of the *Sales Tax Assessment Act (No. 1) 1930*. The Ruling further explains how to determine the sale value applicable to sound recordings under section 18 of that Act.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
30 May 2007

ATO references

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