


ST 2450W - Notice of Withdrawal - Sales tax: video recording by television stations

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: video recording by television stations

Sales Tax Ruling ST 2450 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2450 explains that whether the activities of television stations in producing masters and dubs for telecasting purposes involves manufacture is a question of fact. Taxation Ruling ST 2094 was withdrawn by this Ruling.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
13 June 2007

ATO references

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