


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

 This cover sheet is provided for information only. It does not form part of *ST 2450W - Notice of Withdrawal - Sales tax: video recording by television stations*



# Notice of Withdrawal

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## 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Sales Tax Ruling ST 2450 is withdrawn with effect from today.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 Taxation Ruling ST 2094 was withdrawn by this Ruling.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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**  
13 June 2007

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#### ATO references

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