


ST 2451W - Notice of Withdrawal - Sales tax: video tape masters produced to the order of a client

 This cover sheet is provided for information only. It does not form part of *ST 2451W - Notice of Withdrawal - Sales tax: video tape masters produced to the order of a client*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: video tape masters produced to the order of a client

Sales Tax Ruling ST 2451 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2451 explains that whether manufacture is involved in the production of a master video is a question of fact. Much depends on the circumstances under which the master video is produced, including the purpose for which it is produced. Taxation Ruling ST 2404 was replaced 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

NO: 2006/20258
ISSN: 1443-5160
ATOlaw topic: Sales Tax ~~ Goods ~~ film, video and television