


# ***ST 2075W - Notice of Withdrawal - Sales tax: plastic or paper covers for records and plastic record album envelopes***

 This cover sheet is provided for information only. It does not form part of *ST 2075W - Notice of Withdrawal - Sales tax: plastic or paper covers for records and plastic record album envelopes*



## Notice of Withdrawal

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### Sales Tax Ruling

#### Sales tax: plastic or paper covers for records and plastic record album envelopes

Sales Tax Ruling ST 2075 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2075 explains that plastic or paper covers for records and plastic record album envelopes are accepted as goods of a kind used to wrap up or secure goods for marketing and therefore exempt under subitem 96(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. Inner record covers are considered to be protective envelopes for the storage of records and therefore taxable at 32.5% under subitem 46(3) in the Second Schedule to 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

21 February 2007

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#### ATO references

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ATOlaw topic: Sales Tax ~~ Manufacturing ~~ packaging  
Sales Tax ~~ Exemption ~~ exempt goods