

ST 2095W - Notice of Withdrawal - Sales tax: pre-recorded video tapes



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Notice of Withdrawal

Sales Tax Ruling

Sales tax: pre-recorded video tapes

Sales Tax Ruling ST 2095 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2095 explains the sales tax rates under subitem 46(2B) of the Second Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* and item 6 of the Third Schedule to that Act that are applicable to various pre-recorded video tapes for sale and hire.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
21 February 2007

ATO references

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