


ST 2415W - Notice of Withdrawal - Computer programs: assignment of copyright

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Notice of Withdrawal

Sales Tax Ruling

Computer programs: assignment of copyright

Sales Tax Ruling ST 2415 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2415 explains that the *Sales Tax Laws Amendment Act 1986*, dealt, in broad terms, with sales tax payable in respect of goods containing computer programs. Under the present sales tax law, the development of 'in-house' computer programs that are applied to the developer's own use is free of sales tax. One important issue in this regard is just what is meant by 'in-house'.
2. This particular question was examined in Sales Tax Ruling ST 2305 in which the most common 'in-house' software development was described as the development of a computer program by an employee of the developer/employer. Another situation accepted in that Ruling as 'in-house' development was the development of a computer program where section 197 of the *Copyright Act 1968* applied.
3. This Ruling does not alter the views expressed in ST 2305. Rather, it restates the operation and effect of section 197 of the Copyright Act as it relates to the assignment of future copyright in a computer program.
4. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
5. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation
6 June 2007

ATO references

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