


STD 95/11W - Notice of Withdrawal - Sales tax: the effects of minimum price service plans on the taxable value of mobile phones

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Notice of Withdrawal

Sales Tax Determination

Sales tax: the effects of minimum price service plans on the taxable value of mobile phones

Sales Tax Determination STD 95/11 is withdrawn with effect from today.

1. Sales Tax Determination STD 95/11 explains what the taxable value is for mobile phones sold by retail or under indirect marketing arrangements in association with minimum price service plans.
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 This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

11 July 2007

ATO references

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