


***STD 98/3W - Notice of Withdrawal - Sales tax:
exemption under items 25 and 26 for goods for use in
producing motion picture films***

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Notice of Withdrawal

Sales Tax Determination

Sales tax: exemption under items 25 and 26 for goods for use in producing motion picture films

Sales Tax Determination STD 98/3 is withdrawn with effect from today.

1. Sales Tax Determination STD 98/3 explains the meaning of the term *motion picture film* for the purposes of items 25 and 26 in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1992*. It also examines whether freelance contractors (for example, cinematographers and sound recordists) may claim an exemption under those items for goods they use, and whether the exemption is available for goods used to edit or process a work print copy of the cinematograph film that has been transferred onto a different medium.
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 This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

18 July 2007

ATO references

NO: 2006/20258
ISSN: 1039-4362