


# ***ST 2094W - Notice of Withdrawal - Sales tax: video recording by television stations***

 This cover sheet is provided for information only. It does not form part of *ST 2094W - Notice of Withdrawal - Sales tax: video recording by television stations*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: video recording by television stations

Sales Tax Ruling ST 2094 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2094 explains the sales tax rates under subitem 6(1) of the Third Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* that are applicable to various video recordings made by television stations.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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