


ST 2269W - Notice of Withdrawal - Sales tax: shooting of 'wild reels' for television stations

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: shooting of 'wild reels' for television stations

Sales Tax Ruling ST 2269 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2269 explains that a freelance video operator (or stringer) is essentially providing a service to a television station for a fee and is not supplying manufactured goods. Manufacture is not involved where a stringer or any other person shoots wild reels for a television station. However, if equipment is used principally for manufacturing operations (that is, dubbing copies of final video tapes for sale), it would qualify for exemption as an aid to manufacture.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

11 April 2007

ATO references

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