STD 97/4W - Notice of Withdrawal - Sales tax: in-house training centres

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Sales Tax Determination

STD 97/4

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Notice of Withdrawal

Sales Tax Determination

Sales tax: in-house training centres

Sales Tax Determination STD 97/4 is withdrawn with effect from today.

- 1. Sales Tax Determination STD 97/4 provides guidance on whether goods for use in in-house training centres are exempt from sales tax under item 109 in the First Schedule to the Sales Tax (Exemptions and Classifications) Act 1992.
- 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 This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.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