



Notice of Withdrawal

Sales Tax Ruling

Sales tax: hospitals sports medicine clinics

Sales Tax Ruling ST 2169 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2169 explains that the particular institute is not a school as that term is ordinarily understood. It does not qualify for exemption under item 63A of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. A hospital may be contrasted with a clinic or dispensary for ambulatory patients who return to their homes after each visit. For these reasons, the institute is not accepted as a hospital.
2. However, sports medicine clinics which are maintained and controlled by and are part of a public hospital would partake of the exemption under item 81 of the First Schedule to that Act available to the public hospital.
3. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
4. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

14 March 2007

ATO references

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Sales Tax ~~ Health ~~ medical aids and appliances
Sales Tax ~~ Exemption ~~ exempt entity