# *ST 2261W - Notice of Withdrawal - Sales tax: drawing and drafting equipment for use in universities and schools*

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# Notice of Withdrawal

## Sales Tax Ruling

## Sales tax: drawing and drafting equipment for use in universities and schools

Sales Tax Ruling ST 2261 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2261 lists items of scientific equipment and materials used in connection with scientific instruments that are used in universities and schools and which are exempt from sales tax.

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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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