



Notice of Withdrawal

Sales Tax Ruling

Sales tax: goods purchased by universities and schools

Sales Tax Ruling ST 2266 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2266 explains that where a university or school conducts activities separate from its university or school activities then item 63A of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* does not apply to those activities.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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ATOlaw topic: Sales Tax ~~ Exemption ~~ exempt entity
Sales Tax ~~ Education ~~ institutions