ST 2319W - Notice of Withdrawal - Sales tax: goods for use in universities and schools

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: goods for use in universities and schools

Sales Tax Ruling ST 2319 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2319 explains that the omission of item 63 from the First Schedule to the *Sales Tax (Exemptions and Classifications Act 1935* means that teachers, students and others will not be entitled to exemption from sales tax on and after 20 August 1986 for purchases of goods, for example, computers, calculators and other scientific instruments and scientific apparatus, purchased for use in universities or schools. Non-profit universities and schools can continue to purchase goods previously covered by this item tax free under item 63A of the First Schedule.

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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
9 May 2007

ATO references
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