# *STNS 3003W - Notice of Withdrawal - Sales tax: item 63A: goods for use by certain universities or schools*

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# Notice of Withdrawal

## Sales Tax Ruling

Sales tax: item 63A: goods for use by certain universities or schools

Sales Tax Ruling STNS 3003 is withdrawn with effect from today.

1. Sales Tax Ruling STNS 3003 is a guide to the application of item 63A in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*, which provides exemption from sales tax on goods for use, and not for sale, by certain universities and schools.

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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

ATO references
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