STNS 3W - Notice of Withdrawal - Sales tax: 'use' in sales tax legislation

Notice of Withdrawal

Sales Tax Ruling

Sales tax: 'use' in sales tax legislation

Sales Tax Ruling STNS 3 is withdrawn with effect from today.

1. Sales Tax Ruling STNS 3 explains the meaning of the word 'use' as it appears in various forms and contexts within the sales tax legislation.

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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

NO:	2006/20258
ISSN:	1039-4362