

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

 This cover sheet is provided for information only. It does not form part of *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Sales Tax Ruling STNS 3 is withdrawn with effect from today.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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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