# STD 97/4W - Notice of Withdrawal - Sales tax: in-house training centres

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Australian Government

Australian Taxation Office

Sales Tax Determination STD 97/4

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## Notice of Withdrawal

### **Sales Tax Determination**

#### Sales tax: in-house training centres

Sales Tax Determination STD 97/4 is withdrawn with effect from today.

1. Sales Tax Determination STD 97/4 provides guidance on whether goods for use in in-house training centres are exempt from sales tax under item 109 in the First Schedule to the Sales Tax (Exemptions and Classifications) Act 1992.

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 This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.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