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

This cover sheet is provided for information only. It does not form part of *STD 97/4W - Notice of Withdrawal - Sales tax: in-house training centres*

# 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Sales Tax Determination STD 97/4 is withdrawn with effect from today.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 This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.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