## ST 2169W - Notice of Withdrawal - Sales tax: hospitals sports medicine clinics

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## Notice of Withdrawal

## **Sales Tax Ruling**

Sales tax: hospitals sports medicine clinics

Sales Tax Ruling ST 2169 is withdrawn with effect from today.

- 1. Sales Tax Ruling ST 2169 explains that the particular institute is not a school as that term is ordinarily understood. It does not qualify for exemption under item 63A of the First Schedule to the Sales Tax (Exemptions and Classifications) Act 1935. A hospital may be contrasted with a clinic or dispensary for ambulatory patients who return to their homes after each visit. For these reasons, the institute is not accepted as a hospital.
- 2. However, sports medicine clinics which are maintained and controlled by and are part of a public hospital would partake of the exemption under item 81 of the First Schedule to that Act available to the public hospital.
- 3. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
- 4. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

## **Commissioner of Taxation**

14 March 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Health ~~ medical equipment

Sales Tax ~~ Health ~~ medical aids and appliances

Sales Tax ~~ Exemption ~~ exempt entity