

# ***ST 2197W - Notice of Withdrawal - Sales tax: New South Wales Aboriginal Land Councils***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: New South Wales Aboriginal Land Councils

Sales Tax Ruling ST 2197 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2197 explains that Aboriginal Land Councils in NSW are public authorities and are all constituted under State or Commonwealth laws. Having regard to the nature of and the functions performed by the various Aboriginal Land Councils it is considered that they come within subitem 78(ii) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. They are public authorities constituted for the purpose of carrying out functions which may ordinarily be carried out by municipal, shire or district councils. Each of the Councils is entitled to exemption from sales tax in respect of goods acquired for its own use and not for sale.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

21 March 2007

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ATO references

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ATOlaw topic: Sales Tax ~~ Exemption ~~ exempt entity