## ST 2266W - Notice of Withdrawal - Sales tax: goods purchased by universities and schools

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Australian Government

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## Notice of Withdrawal

## Sales Tax Ruling

Sales tax: goods purchased by universities and schools

Sales Tax Ruling ST 2266 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2266 explains that where a university or school conducts activities separate from its university or school activities then item 63A of the First Schedule to the Sales Tax (Exemptions and Classifications) Act 1935 does not apply to those activities.

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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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** 11 April 2007

ATO references NO: 2006/20258 ISSN: 1039-4362 Sales Tax ~~ Exemption ~~ exempt entity ATOlaw topic: Sales Tax ~~ Education ~~ institutions



Australian Taxation Office