ST 2338W - Notice of Withdrawal - Sales tax: drawing and drafting equipment for use in universities and schools

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: drawing and drafting equipment for use in universities and schools

Sales Tax Ruling ST 2338 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2338 explains that the omission of item 63 from the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* means that drawing and drafting equipment purchased for use by students in universities and schools is no longer exempt from sales tax and students are not entitled to claim exemption on the purchase of such goods. Suppliers of scientific instruments and scientific apparatus to students should not accept exemption certificates tendered by students or other persons claiming exemption under subitem 63(1).

2. Scientific instruments and apparatus purchased by non-profit schools and universities for their own use and not for sale qualify for exemption under item 63A of the First Schedule.

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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

ATO references

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