

***ST 2342W - Notice of Withdrawal - Sales tax:  
in-house staff development and training  
establishments***

 This cover sheet is provided for information only. It does not form part of *ST 2342W - Notice of Withdrawal - Sales tax: in-house staff development and training establishments*



# Notice of Withdrawal

---

## Sales Tax Ruling

### Sales tax: in-house staff development and training establishments

Sales Tax Ruling ST 2342 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2342 explains that sales tax exemption is not available under item 63A in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* for goods for use by commercial enterprises for in-house staff development and training programmes whether the programmes are undertaken by divisions or sections of an enterprise or by a separate entity established by an enterprise for the purpose.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**  
16 May 2007

---

ATO references

NO: 2006/20258  
ISSN: 1443-5160  
ATOLaw topic: Sales Tax ~~ Exemption ~~ exempt entity