


# ***ST 2422W - Notice of Withdrawal - Sales tax: stationery and schools supplies for use by students***

 This cover sheet is provided for information only. It does not form part of *ST 2422W - Notice of Withdrawal - Sales tax: stationery and schools supplies for use by students*



# Notice of Withdrawal

---

## Sales Tax Ruling

### Sales tax: stationery and schools supplies for use by students

Sales Tax Ruling ST 2422 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2422 explains the exemptions under items 51 and 63A in the First Schedule to the *Sales Tax (Exemptions and Classification) Act 1935* that apply to stationery and school supplies used by students.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

6 June 2007

---

#### ATO references

NO: 2006/20258  
ISSN: 1039-4362  
ATOlaw topic: Sales Tax ~~ Education ~~ equipment