


***SST 10W - Notice of Withdrawal - Sales tax:  
authorities and public authorities for the purposes of  
Items 126 and 127***

 This cover sheet is provided for information only. It does not form part of *SST 10W - Notice of Withdrawal - Sales tax: authorities and public authorities for the purposes of Items 126 and 127*



# Notice of Withdrawal

---

## Sales Tax Ruling

### Sales tax: authorities and public authorities for the purposes of Items 126 and 127

Sales Tax Ruling SST 10 is withdrawn with effect from today.

1. Sales Tax Ruling SST 10 explains what is an 'authority' for the purposes of item 126 of Schedule 1 to the *Sales Tax (Exemptions and Classifications) Act 1992* and a public authority for the purposes of item 127 in that Schedule.
2. Government entities can take a number of legal forms including departments, commissions, boards, statutory authorities, statutory corporations, and companies incorporated under the Corporations Law. This Ruling explains the terms 'authorities' and 'public authorities' and enables bodies to determine whether they satisfy the requirements of paragraphs (b) or (c) of subitem 126(1) or paragraph (b) of subitem 127(1).
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

31 January 2007

---

#### ATO references

NO: 2006/20258

ISSN: 1039-4362

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