



Notice of Withdrawal

Sales Tax Ruling

Sales tax: item 63A: goods for use by certain universities or schools

Sales Tax Ruling STNS 3003 is withdrawn with effect from today.

1. Sales Tax Ruling STNS 3003 is a guide to the application of item 63A in the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*, which provides exemption from sales tax on goods for use, and not for sale, by certain universities and schools.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
18 July 2007

ATO references

NO: 2006/20258
ISSN: 1039-4362