STNS 3W - Notice of Withdrawal - Sales tax: 'use' in sales tax legislation

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Australian Government

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: 'use' in sales tax legislation

Sales Tax Ruling STNS 3 is withdrawn with effect from today.

Sales Tax Ruling STNS 3 explains the meaning of the word 1. 'use' as it appears in various forms and contexts within the sales tax legislation.

2. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.

This Ruling is no longer current and does not apply to 3. transactions occurring on or after 1 July 2000.

Commissioner of Taxation 18 July 2007

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