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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: 'use' in sales tax legislation

Sales Tax Ruling STNS 3 is withdrawn with effect from today.

1. Sales Tax Ruling STNS 3 explains the meaning of the word '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.
3. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

18 July 2007

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ATO references

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