



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Sales Tax Ruling ST 2422 is withdrawn with effect from today.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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

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