# STD 95/9W - Notice of Withdrawal - Sales tax: statutory period - transfer of goods by government bodies

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Sales Tax Determination

## **STD 95/9**

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### Notice of Withdrawal

#### **Sales Tax Determination**

Sales tax: statutory period – transfer of goods by government bodies

Sales Tax Determination STD 95/9 is withdrawn with effect from today.

- 1. Sales Tax Determination STD 95/9 provides guidance on whether an exempt Government body can purchase goods tax free where those goods are to be transferred within the normal statutory period to either a tax exempt body or a non-exempt body.
- 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 This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.

#### **Commissioner of Taxation**

11 July 2007

ATO references

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