


ST 2134W - Notice of Withdrawal - Sales tax: community tenancy schemes

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: community tenancy schemes

Sales Tax Ruling ST 2134 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2134 explains that the tenancy schemes referred to are conducted in a manner where assistance is directed almost exclusively to persons in the community who are regarded as underprivileged. The bodies which conduct the schemes have been accepted as public benevolent institutions. Organizations that conduct similar activities to those described above, will also qualify for exemption from sales tax under item 81(1)(c) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* provided that in their constituent documents and in practice they are established and maintained exclusively or principally in providing low rental housing to underprivileged persons.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
7 March 2007

ATO references

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