


ST 2141W - Notice of Withdrawal - Sales tax: railway: Perisher Skitube

 This cover sheet is provided for information only. It does not form part of *ST 2141W - Notice of Withdrawal - Sales tax: railway: Perisher Skitube*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: railway: Perisher Skitube

Sales Tax Ruling ST 2141 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2141 explains that as the Perisher Skitube is a railway operated primarily and principally for use by the public, goods for use by the railway operators in the establishment, operation or maintenance of the railway will qualify for exemption under item 119B of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

NO:	2006/20258
ISSN:	1039-4362
ATOlaw topic:	Sales Tax ~~ Transport ~~ railway
	Sales Tax ~~ Exemption ~~ exempt goods
	Sales Tax ~~ Exemption ~~ exempt entity