

***ST 2148 - SALES TAX : STATE TRANSPORT
AUTHORITY METROPOLITAN TRANSIT AUTHORITY
ROAD CONSTRUCTION AUTHORITY ROAD TRAFFIC
AUTHORITY***

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TAXATION RULING NO. ST 2148

SALES TAX : STATE TRANSPORT AUTHORITY
METROPOLITAN TRANSIT AUTHORITY
ROAD CONSTRUCTION AUTHORITY
ROAD TRAFFIC AUTHORITY

F.O.I. EMBARGO: May be released

REF H.O. REF: 85/446-8 DATE OF EFFECT:
B.O. REF: (MELB) 6/SC/SC4/1/74 DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1193329	VICTORIAN STATE GOVERNMENT TRANSPORT AUTHORITIES	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 74, FIRST SCHEDULE.

FACTS

The Victorian Transport Act 1983 created four new State Government Authorities to take over the operations of former State transport authorities. The Act abolished the Victorian Railways Board, Melbourne and Metropolitan Tramways Board, Country Roads Board and Transport Regulation Board. The new authorities and their functions are :-

- (a) State Transport Authority - to operate Government transport services in country areas;
- (b) Metropolitan Transit Authority - to operate services in the metropolitan area;
- (c) Road Construction Authority - to maintain and extend the State road network;
- (d) Road Traffic Authority - to regulate road traffic and transport.

RULING

2. The State Transport Authority, Metropolitan Transit Authority, Road Construction Authority and Road Traffic Authority are authorities which are controlled by the Victorian State Government and are covered by item 74, First Schedule.

COMMISSIONER OF TAXATION
24 JULY 1985

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