


ST 2154W - Notice of Withdrawal - Sales tax: State Theatre Company of South Australia, Queensland Theatre Company and Queensland Performing Arts Trust

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: State Theatre Company of South Australia, Queensland Theatre Company and Queensland Performing Arts Trust

Sales Tax Ruling ST 2154 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2154 explains that the three bodies are public authorities constituted under a law of a State for the purpose of carrying out any or all of the functions specified in subitem 78(i) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. They are entitled therefore to exemption from sales tax on the purchase of goods for their own use and not for sale.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
14 March 2007

ATO references

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