


# ***ST 2171W - Notice of Withdrawal - Sales tax: training vessels***

 This cover sheet is provided for information only. It does not form part of *ST 2171W - Notice of Withdrawal - Sales tax: training vessels*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: training vessels

Sales Tax Ruling ST 2171 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2171 explains that the overall use of sailing boats used by sailing clubs for instruction purposes is principally for purposes of pleasure, sport or recreation. Those boats are not covered by subitem 119(1) of the First Schedule to the *Sales Tax (Exemptions and Classification) Act 1935* and they are taxable at the general rate.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

14 March 2007

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ATO references

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