


***ST 2188W - Notice of Withdrawal - Sales tax: SSAU Nominees Pty Ltd v. FCT, Decision of Supreme Court of Victoria***

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# Notice of Withdrawal

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## Sales Tax Ruling

Sales tax: *SSAU Nominees Pty Ltd v. FCT*, Decision of Supreme Court of Victoria

Sales Tax Ruling ST 2188 is withdrawn with effect from today.

1. This Ruling explains that the decision in *SSAU Nominees Pty Ltd v. FCT* may be extended to societies, institutions or organisations which provide superannuation benefits for employees of universities or schools where it is apparent from the constituent documents and from the practice of the societies etc. that the schemes are established and carried on exclusively or principally for the requisite purpose and are not carried on for the profit of an individual. In determining whether the requisite purpose exists in practice it would be proper to have regard to the factors considered by the Court in the instant case.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**  
21 March 2007

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ATO references

NO: 2006/20258  
ISSN: 1039-4362  
ATOlaw topic: Sales Tax ~~ Administration ~~ objections and appeals