ST 2233W - Notice of Withdrawal - Sales tax: computers and peripheral equipment for use in schools

Notice of Withdrawal

Sales Tax Ruling

Sales tax: computers and peripheral equipment for use in schools

Sales Tax Ruling ST 2233 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2233 explains that computers and equipment for use by teachers and students in schools and universities that are accepted as scientific instruments or scientific apparatus within the meaning of subitem 63(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* are exempted from sales tax. While goods purchased by teachers primarily for their personal use but which are made available for university or school purposes are not covered by item 63A of the First Schedule.

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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
4 April 2007

ATO references

NO:	2006/20258
ISSN:	1039-4362
ATOlaw topic:	Sales Tax ~~ Goods ~~ computing Sales Tax ~~ Education ~~ aids Sales Tax ~~ Goods ~~ film, video and television