ST 2327W - Notice of Withdrawal - Sales tax: computer equipment for use by hospitals and medical practitioners

Notice of Withdrawal

Sales Tax Ruling

Sales tax: computer equipment for use by hospitals and medical practitioners

Sales Tax Ruling ST 2327 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2327 explains whether exemption items 41, 43 and 81 of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* apply to various types of computer equipment used by hospitals and medical practitioners.

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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

ATO references

NO:	2006/20258
ISSN:	1039-4362
ATOlaw topic:	Sales Tax ~~ Goods ~~ computing
	Sales Tax ~~ Health ~~ other supplies
	Sales Tax ~~ Exemption ~~ exempt goods