


ST 2370W - Notice of Withdrawal - Sales tax: Defence messes/canteens

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: Defence messes/canteens

Sales Tax Ruling ST 2370 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2370 explains that because the taxable beverages and foodstuffs supplied to Defence Force personnel through messes, canteens and as rations are regarded as having been sold, exemption under item 74 of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* does not apply.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
23 May 2007

ATO references

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