


ST 2438W - 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Sales Tax Ruling ST 2438 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2438 explains the Attorney General's Department has now concluded that the supply of taxable foodstuffs as part of the meals provided to members receiving full board does not constitute a sale for the purpose of item 74 of the First Schedule to the *Sales Tax (Exemptions and Classification) Act 1935*. As no sale has occurred, exemption for the taxable foodstuffs can continue to be claimed by the Department of Defence where they are provided to members as part of their Defence service.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

6 June 2007

ATO references

NO: 2006/20258

ISSN: 1039-4362

ATOlaw topic: Sales Tax -- Food -- other supplies