

STD 2000/1W - Notice of Withdrawal - Sales tax: use of goods by persons contracting services to an always-exempt person



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Notice of Withdrawal

Sales Tax Determination

Sales tax: use of goods by persons contracting services to an always-exempt person

Sales Tax Determination STD 2000/1 is withdrawn with effect from today.

1. Sales Tax Determination STD 2000/1 explains whether, for the purposes of Schedule 1 to the *Sales Tax (Exemptions and Classifications) Act 1992*, goods are for use by always-exempt person and consequently sales tax exempt.
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 This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

27 June 2007

ATO references

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