


STD 96/3W - Notice of Withdrawal - Sales tax: credits: tax paid on goods excluded from the business inputs exemption items

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Notice of Withdrawal

Sales Tax Determination

Sales tax: credits: tax paid on goods excluded from the business inputs exemption items

Sales Tax Determination STD 96/3 is withdrawn with effect from today.

1. Sales Tax Determination STD 96/3 provides guidance on whether a person is entitled to a refund of sales tax when that person has been prevented from claiming an exemption by exclusions to the business inputs provisions in Chapter 1 of Schedule 1 to the *Sales Tax (Exemptions & Classifications) Act 1992*.
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 This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

11 July 2007

ATO references

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