


# ***STD 97/4W - Notice of Withdrawal - Sales tax: in-house training centres***

 This cover sheet is provided for information only. It does not form part of *STD 97/4W - Notice of Withdrawal - Sales tax: in-house training centres*



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# Notice of Withdrawal

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## Sales Tax Determination

### Sales tax: in-house training centres

Sales Tax Determination STD 97/4 is withdrawn with effect from today.

1. Sales Tax Determination STD 97/4 provides guidance on whether goods for use in in-house training centres are exempt from sales tax under item 109 in the First Schedule to the *Sales Tax (Exemptions and 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 This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

18 July 2007

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ATO references

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