


# ***ST 2033W - Notice of Withdrawal - Sales tax: railway - primarily and principally for use by the public***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: railway – primarily and principally for use by the public

Sales Tax Ruling ST 2033 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2033 explains that the insertion of the requirement in item 119B of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* that the service be primarily and principally for use by the public means that exemption will be available now only where a railway service is provided for the use of and is used by the public generally or by a significant section of the public. The provision of a railway service in circumstances where it can be used only by a limited section of the public will not attract the exemption given by item 119B.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

7 February 2007

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ATO references

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