## ST 2148W - Notice of Withdrawal - Sales tax: State Transport Authority, Metropolitan Transit Authority, Road Construction Authority, Road Traffic Authority

This cover sheet is provided for information only. It does not form part of ST 2148W - Notice of Withdrawal - Sales tax: State Transport Authority, Metropolitan Transit Authority, Road Construction Authority, Road Traffic Authority



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## Notice of Withdrawal

## Sales Tax Ruling

Sales tax: State Transport Authority, Metropolitan Transit Authority, Road Construction Authority, Road Traffic Authority

Sales Tax Ruling ST 2148 is withdrawn with effect from today.

- 1. Sales Tax Ruling ST 2148 explains that the State Transport Authority, Metropolitan Transit Authority, Road Construction Authority and Road Traffic Authority are authorities which are controlled by the Victorian State Government and are covered by item 74 of the First Schedule to the Sales Tax (Exemptions and Classifications) Act 1935.
- 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

7 March 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Exemption ~~ exempt entity