


# ***ST 2266W - Notice of Withdrawal - Sales tax: goods purchased by universities and schools***

 This cover sheet is provided for information only. It does not form part of *ST 2266W - Notice of Withdrawal - Sales tax: goods purchased by universities and schools*



---

# Notice of Withdrawal

---

## Sales Tax Ruling

### Sales tax: goods purchased by universities and schools

Sales Tax Ruling ST 2266 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2266 explains that where a university or school conducts activities separate from its university or school activities then item 63A of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* does not apply to those activities.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

11 April 2007

---

ATO references

NO: 2006/20258

ISSN: 1039-4362

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