


# ***ST 2337W - Notice of Withdrawal - Sales tax: ships and other vessels for use on regular and scheduled sight-seeing tours***

 This cover sheet is provided for information only. It does not form part of *ST 2337W - Notice of Withdrawal - Sales tax: ships and other vessels for use on regular and scheduled sight-seeing tours*



# Notice of Withdrawal

---

## Sales Tax Ruling

### Sales tax: ships and other vessels for use on regular and scheduled sight-seeing tours

Sales Tax Ruling ST 2337 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2337 explains the impact of the decision of the Supreme Court of New South Wales in *Mr Boat Pty Ltd v. Federal Commissioner of Taxation* 86 ATC 4689; 17 ATR 1127 in relation to the two essential tests that must be met in order to satisfy subparagraph (c) of subitem 119(1A) 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

9 May 2007

---

#### ATO references

NO: 2006/20258

ISSN: 1039-4362

ATOlaw topic: Sales Tax ~ Transport ~ sea going vessels and vehicles