ST 2342W - Notice of Withdrawal - Sales tax: in-house staff development and training establishments

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: in-house staff development and training establishments

Sales Tax Ruling ST 2342 is withdrawn with effect from today.

- 1. Sales Tax Ruling ST 2342 explains that sales tax exemption is not available under item 63A in the First Schedule to the *Sales Tax* (*Exemptions and Classifications*) *Act 1935* for goods for use by commercial enterprises for in-house staff development and training programmes whether the programmes are undertaken by divisions or sections of an enterprise or by a separate entity established by an enterprise for the purpose.
- 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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

16 May 2007

ATO references

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