


***STNS 3002W - Notice of Withdrawal - Sales tax:  
subitem 81(1): goods for use by certain hospitals,  
public benevolent institutions and public  
organizations for the relief of the unemployed***

 This cover sheet is provided for information only. It does not form part of *STNS 3002W - Notice of Withdrawal - Sales tax: subitem 81(1): goods for use by certain hospitals, public benevolent institutions and public organizations for the relief of the unemployed*



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# Notice of Withdrawal

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## Sales Tax Ruling

Sales tax: subitem 81(1): goods for use by certain hospitals, public benevolent institutions and public organizations for the relief of the unemployed

Sales Tax Ruling STNS 3002 is withdrawn with effect from today.

1. Sales Tax Ruling STNS 3002 explains that there is no provision in the sales tax law which affords exemption for either 'non-profit' or 'charitable' organisations as such. Only organisations that are covered by an item in the First Schedule to the *Sales Tax (Exemptions & Classifications) Act 1935* may purchase goods for their own use free of sales tax.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**  
18 July 2007

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ATO references

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