## 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

## 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Sales Tax Ruling STNS 3002 is withdrawn with effect from today.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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

## **Commissioner of Taxation**

18 July 2007

ATO references

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