Notice of Withdrawal

Sales Tax Ruling

Sales tax: use of certificates claiming exemption

Sales Tax Ruling ST 2442 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2442 explains how the system of exemption certificates is to be applied.

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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
13 June 2007

ATO references
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