


# ***ST 2355W - Notice of Withdrawal - Sales tax: liability on goods imported by consumers***

 This cover sheet is provided for information only. It does not form part of *ST 2355W - Notice of Withdrawal - Sales tax: liability on goods imported by consumers*



# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: liability on goods imported by consumers

Sales Tax Ruling ST 2355 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2355 explains the sales tax liability of consumers who purchase goods from overseas for their own use.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

16 May 2007

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#### ATO references

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ATOlaw topic: Sales Tax ~ Importers and exporters ~ imports