


ST 2384W - Notice of Withdrawal - Sales tax: interest on overpayments: additional tax for late payment not 'relevant tax' as defined

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: interest on overpayments:
additional tax for late payment not
'relevant tax' as defined

Sales Tax Ruling ST 2384 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2384 discusses whether additional tax payable under former section 29 of the *Sales Tax Assessment Act (No. 1) 1930* for late payment of tax is a 'relevant tax' as defined in subsection 3(1) of the *Taxation (Interest on Overpayments) Act 1983* (which was later renamed the *Taxation (Interest on Overpayments and Early Payments) Act 1983*).
2. The *Sales Tax Assessment Act (No. 1) 1930* ceased to apply from 1 January 1993. In addition, that Act was repealed by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.
3. Accordingly, this Ruling is no longer current.

Commissioner of Taxation

21 February 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Administration ~~ returns, assessments and penalties