


# ***ST 2394W - Notice of Withdrawal - Sales tax: refunds for bad debts written off***

 This cover sheet is provided for information only. It does not form part of *ST 2394W - Notice of Withdrawal - Sales tax: refunds for bad debts written off*



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: refunds for bad debts written off

Sales Tax Ruling ST 2394 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2394 explains the situations where taxpayers may claim refunds for writing off bad debts under the provisions of subsection 26(2) of *Sales Tax Assessment Act (No. 1) 1930*, subsection 11(2) of *Sales Tax Assessment Acts (Nos. 2, 3., 5, 6 and 7) 1930* and subsection 4(1A) of *Sales Tax Assessment Act (No. 9) 1930*.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

30 May 2007

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ATO references

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