


ST 2456W - Notice of Withdrawal - Sales tax: refunds under subsection 26(1) of Sales Tax Assessment Act (No. 1)

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: refunds under subsection 26(1) of Sales Tax Assessment Act (No. 1)

Sales Tax Ruling ST 2456 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2456 outlines the circumstances in which refunds will be made under subsection 26(1) of the *Sales Tax Assessment Act (No. 1) 1930*, or similar provisions in the other Sales Tax Assessment Acts, and the effect of those refunds on other liabilities.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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ATOlaw topic: Sales Tax ~~ Administration ~~ returns, assessments and penalties