

# ***SST 19W - Notice of Withdrawal - Sales tax: remission of penalty and general interest charge***



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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: remission of penalty and general interest charge

Sales Tax Ruling SST 19 is withdrawn with effect from today.

1. Sales Tax Ruling SST 19 explains the circumstances under which a person may become liable for penalties or the general interest charge (GIC) in relation to a failure to satisfy their obligations under the *Sales Tax Assessment Act 1992*. It also provides guidelines for the remission of those penalties and GIC.
2. The sales tax regime ceased to operate from 1 July 2000. In addition, the *Sales Tax Assessment Act 1992* was repealed by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.
3. Accordingly, this Ruling is no longer current.

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**Commissioner of Taxation**

21 February 2007

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#### ATO references

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