


SST 4W - Notice of Withdrawal - Sales tax: how it applies to leases of goods

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: how it applies to leases of goods

Sales Tax Ruling SST 4 is withdrawn with effect from today.

1. Sales Tax Ruling SST 4 explains how the lease provisions in the sales tax law apply. It provides guidance to persons who lease, hire, let or rent (described in the Ruling as lease) goods.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

31 January 2007

ATO references

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ATOlaw topic: Sales Tax ~- Acquisition ~- leasing