


STNS 1 - SALES TAX NEW SERIES RULINGS: EXPLANATION AND STATUS

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TAXATION RULING NO. ST NS1

- SALES TAX NEW SERIES RULINGS: EXPLANATION AND STATUS

F.O.I. EMBARGO : May be released

REF N.O. REF: DATE OF EFFECT: Immediate

B.O. REF: Adel/R.P.1. VALID AT: 5 April 1990

F.O.I. INDEX DETAIL

| REFERENCE NO: | SUBJECT REFS: | LEGISLAT. REFS: |
|---------------|-------------------|---|
| I 1012105 | SALES TAX RULINGS | SALES TAX PROCEDURE ACT; SECTION 12D |

PREAMBLE

The Taxation Ruling system was introduced on 1 December 1982 as a method of publishing and disseminating decisions on interpretation of the laws administered by the Commissioner of Taxation.

2. Since that time, many new decisions on the interpretation of the Sales Tax laws have been promulgated through the Taxation Ruling system, using the ST 2000 series. Other statements on the interpretation of Sales Tax laws have remained in publication through two volumes known as 'Australian Sales Tax' (AGPS, Canberra, Second Edition 1984) and 'Sales Tax - Exemptions and Classifications' (AGPS, Canberra, 1983). 'Australian Sales Tax' contains a section entitled 'General Rulings' which sets out comments and explanations on the application and operation of the law in force as at 31 August 1984. 'Sales Tax - Exemptions and Classifications' which was last revised in May 1983 contains details of the items in the Schedules to the Sales Tax (Exemptions and Classifications) Act 1935 and official rulings on the classification of various classes of goods.

RULING

3. In order to provide one consolidated reference for sales tax advice and rulings, this system will change, commencing on 5 April 1990. From that time onwards the three separate references referred to above will be gradually withdrawn from publication and replaced with a new series of sales tax rulings to be known as the Sales Tax (New Series) Rulings and cited as ST (NS).

FEATURES OF THE NEW SERIES RULINGS

4. The Sales Tax (New Series) Rulings will have the following features:

- . All Rulings will take the form of a comprehensive statement of principles relevant to the subject matter of the Ruling. Generally speaking, decisions on specific fact situations will not be given in the Rulings.
- . Each Ruling will be reviewed periodically and contain a 'Valid Date' thus enabling readers to ascertain simply whether they are referring to the most up to date version.

- . The New Series Rulings will be published in two distinct ranges. Rulings numbered ST(NS) 3000 and onwards will consolidate and revise sales tax advice relating to a given class of persons and goods. These classes may reflect either taxpayers in a particular industry (e.g., printing or agricultural industries) or a class of non-taxpayers (e.g., Public Benevolent Institutions). Rulings numbered ST (NS) 1 and onwards will deal with principles of some general application to many classes of persons or goods (e.g., determination of sale value of goods, interpretation of terms commonly used throughout the Sales Tax Acts).
- . Each Ruling will contain an Appendix identifying previous official statements on the topic which have been affected by the Ruling.

SPECIAL NOTE ON SECTION 12D OF THE PROCEDURE ACT

5. Section 12D of the Sales Tax Procedure Act empowers the Commissioner to remit sales tax where the Commissioner alters any 'ruling' previously given and a person acting on the previous ruling has either not paid sales tax, or paid less sales tax than he would have if the ruling had not been altered. For the purposes of this section, a 'ruling' is defined as any written ruling, decision or advice given to a particular person or published for general information by the Commissioner with respect to any law relating to Sales Tax and whether in relation to a particular case or in relation to any class of matter.

6. A 'ruling' may be given by the Commissioner by:

- . publishing it in a newspaper;
- . publishing it in a book or other publication printed by the government printer; or
- . by letter or other written communication addressed to the taxpayer at his last known address.

7. A 'ruling' is deemed altered under section 12D when a further ruling is given which expressly or by necessary implication withdraws, amends, modifies or qualifies a previous ruling. A further ruling which is addressed to a particular person applies only to the person to whom it is addressed.

8. In order to ensure that New Series Rulings will conform to all requirements of section 12D, each Ruling will be published in the government gazette and contain Appendices which list the extracts from 'Australian Sales Tax', 'Sales Tax - Exemptions and Classifications' and ST Rulings which are modified, qualified, amended or withdrawn by the New Series Rulings.

COMMISSIONER OF TAXATION
5 April 1990