

GSTB 2000/1W - Special credit for sales tax paid on stock



Notice of Withdrawal

Goods and Services Tax Bulletin

Special credit for sales tax paid on stock

Goods and Services Tax Bulletin GSTB 2000/1 is withdrawn with effect from 28 March 2018.

1. The Bulletin explains how the special credit for wholesale sales tax under section 16 of *A New Tax System (Goods and Services Tax Transition) Act 1999* can be claimed.
2. Section 16 was repealed by item 9 in Part 2 of Schedule 5 of the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006* effective from 14 September 2006. As a result, GSTB 2000/1 is no longer required.
3. A replacement bulletin will not be issued.

Commissioner of Taxation

28 March 2018

ATO references

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