


ST 2130W - Notice of Withdrawal - False or misleading statement

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Notice of Withdrawal

Sales Tax Ruling

False or misleading statement

Sales Tax Ruling ST 2130 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2130 sets out some examples of false or misleading statements in relation to sales tax situations, and is to be read in conjunction with Taxation Ruling IT 2141. It specifically deals with the application of penalty under subsection 45(2) of the *Sales Tax Assessment Act (No. 1) 1930*.
2. Taxation Ruling IT 2141, which dealt with a former penalty regime that ceased to apply from the 1993 income year, was archived in 1994 and withdrawn in 1997 as it was no longer current.
3. Furthermore, the *Sales Tax Assessment Act (No. 1) 1930* ceased to apply from 1 January 1993.
4. As such, this Ruling is no longer current.

Commissioner of Taxation

1 November 2006

ATO references

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ATOlaw topic: Sales Tax ~~ Administration ~~ returns, assessments and penalties