


ST 2135W - Notice of Withdrawal - Sales tax: quotation of certificate by facsimile machine

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: quotation of certificate by facsimile machine

Sales Tax Ruling ST 2135 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2135 explains that where goods are ordered by facsimile machine a certificate must be quoted in full as per Form C in the Sales Tax Regulations.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

7 March 2007

ATO references

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