

***ST 2254W - Notice of Withdrawal - Sales tax:
remission under sub-section 47(3) of additional tax
imposed by sub-section 45(2) of the Sales Tax
Assessment Act (No. 1)***

 This cover sheet is provided for information only. It does not form part of *ST 2254W - Notice of Withdrawal - Sales tax: remission under sub-section 47(3) of additional tax imposed by sub-section 45(2) of the Sales Tax Assessment Act (No. 1)*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: remission under sub-section 47(3) of additional tax imposed by sub-section 45(2) of the Sales Tax Assessment Act (No. 1)

Sales Tax Ruling ST 2254 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2254 provides guidelines for the exercise of the Commissioner's discretion under subsection 47(3) of the *Sales Tax Assessment Act (No. 1) 1930* to remit the statutory penalty imposed by subsection 45(2) of that Act and the corresponding provisions in the *Sales Tax Assessment Acts (No. 2-11)*.
2. The *Sales Tax Assessment Act (No. 1) 1930* and *Sales Tax Assessment Acts (Nos 2-11)* ceased to apply from 1 January 1993.
3. As such, this Ruling is no longer current.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