


ST 2273W - Notice of Withdrawal - Sales tax: goods purchased or imported by a wholesaler/retailer specifically for sale by retail

 This cover sheet is provided for information only. It does not form part of *ST 2273W - Notice of Withdrawal - Sales tax: goods purchased or imported by a wholesaler/retailer specifically for sale by retail*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: goods purchased or imported by a wholesaler/retailer specifically for sale by retail

Sales Tax Ruling ST 2273 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2273 explains that as a result of the Full High Court decision in *Brayson Motors Pty Ltd v. Federal Commissioner of Taxation*,¹ paragraph (e) of subregulation 12(1) of the Sales Tax Regulations will not apply to retail sales of a wholesaler/retailer where the retail sales arise out of a separate business activity.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
24 April 2007

ATO references

NO: 2006/20258
ISSN: 1039-4362
ATOlaw topic: Sales Tax ~~ Imports and exports ~~ imports

¹ 85 ATC 4125; 16 ATR 267.