

# ***ST 2418W - Notice of Withdrawal - Sales tax: retention of title clauses in sale of goods contracts***



This cover sheet is provided for information only. It does not form part of *ST 2418W - Notice of Withdrawal - Sales tax: retention of title clauses in sale of goods contracts*



# Notice of Withdrawal

---

## Sales Tax Ruling

### Sales tax: retention of title clauses in sale of goods contracts

Sales Tax Ruling ST 2418 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2418 explains when liability to sales tax arises under retention of title clauses (also called reservation of title clauses and Romalpa clauses) in sale of goods contracts and other similar 'sale' arrangements.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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**

6 June 2007

---

#### ATO references

NO: 2006/20258  
ISSN: 1039-4362  
ATOlaw topic: Sales Tax ~~ Administration ~~ returns, assessments and penalties