


ST 2454W - Notice of Withdrawal - Sales tax: sales tax objection & appeal procedures jurisdiction and standing in declaratory proceedings disputing sales tax liability

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: sales tax objection & appeal procedures jurisdiction and standing in declaratory proceedings disputing sales tax liability

Sales Tax Ruling ST 2454 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2454 reviews the Commissioner's policy on sales tax objection and appeal procedures and on declaratory proceedings which dispute various aspects of sales tax liability. The review was prompted by changes made to the sales tax legislation by the *Taxation Boards of Review (Transfer of Jurisdiction) Act 1986* and the changes made to the jurisdiction of Australia's superior courts by the national cross-vesting of jurisdiction scheme.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
13 June 2007

ATO references

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ATOlaw topic: Sales Tax ~~ Administration ~~ objections and appeals