


SST 11W - Notice of Withdrawal - Sales tax: a guide to the classification of goods under the sales tax law

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: a guide to the classification of goods under the sales tax law

Sales Tax Ruling SST 11 is withdrawn with effect from today.

1. Sales Tax Ruling SST 11 sets out a guide to classifying goods in order to assist taxpayers to self-assess their sales tax liability. In this Ruling, classifying goods means determining which of the items in the *Sales Tax (Exemptions and Classifications) Act 1992* applies to the goods. This then determines the rate of sales tax (if any) that applies to the goods.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

31 January 2007

ATO references

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