


SST 1W - Notice of Withdrawal - Sales tax: rulings and other advice on the Streamlined Sales Tax law

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: rulings and other advice on the Streamlined Sales Tax law

Sales Tax Ruling SST 1 is withdrawn with effect from today.

1. Sales Tax Ruling SST 1 explains that in the course of administering the sales tax law the Tax Office may give either oral or written advice to the public generally or to a particular individual. All forms of written advice about the *Streamlined Sales Tax* law may be relied upon as if they have the force of law.
2. It describes the circumstances for *remission* (meaning release from payment) of sales tax where tax has been underpaid as a result of a person's reliance on written advice and sets out the procedure for obtaining a private ruling.
3. It also explains the rules for preserving certain written advice given under the law as it operated prior to 1 January 1993. In many cases there will be no need for people to seek confirmation of advice they had previously obtained.
4. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
5. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

NO: 2006/20258

ISSN: 1039-4362

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