SST 7W - Notice of Withdrawal - Sales tax: credits

This cover sheet is provided for information only. It does not form part of *SST 7W - Notice of Withdrawal - Sales tax: credits*

Notice of Withdrawal

Sales Tax Ruling

Sales tax: credits

Sales Tax Ruling SST 7 is withdrawn with effect from today.

1. Sales Tax Ruling SST 7 explains the sales tax credits that are available under the sales tax law. It gives an overview of the credit provisions contained in the sales tax law including discussion of the more common types of credit claims and sets out the general rules that apply to a claim for a sales tax credit. It also discusses the requirements to be met for some types of credits and raises a number of credit related issues that may arise.

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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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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