


# ***SST 9W - Notice of Withdrawal - Sales tax: retention of title or Romalpa clauses***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: retention of title or *Romalpa* clauses

Sales Tax Ruling SST 9 is withdrawn with effect from today.

1. Sales Tax Ruling SST 9 sets out how the sales tax law applies where a retention of title clause (also known as a reservation of title clause and in this Ruling it is referred to as a *Romalpa* clause) is included in a contract of sale of goods. The Ruling also provides a lower cost alternative method for accounting for sales tax in returns where goods are sold under contracts which include a *Romalpa* clause.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

31 January 2007

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ATO references

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