


STNS 2W - Notice of Withdrawal - Sales tax: scheme of the sales tax legislation

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: scheme of the sales tax legislation

Sales Tax Ruling STNS 2 is withdrawn with effect from today.

1. Sales Tax Ruling STNS 2 is designed to be an introductory guide to the main features of the sales tax legislation. It is designed to assist persons who are required to register for sales tax to understand the basic nature of the tax and their sales tax liabilities and obligations. It is not, however, intended to be an exhaustive statement of the law and subjects which are dealt with in detail in other Rulings are only briefly discussed in this Ruling.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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
18 July 2007

ATO references

NO: 2006/20258
ISSN: 1039-4362