

STD 95/13W - Notice of Withdrawal - Sales tax: sales tax passed on in retail sales



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Notice of Withdrawal

Sales Tax Determination

Sales tax: sales tax passed on in retail sales

Sales Tax Determination STD 95/13 is withdrawn with effect from today.

1. Sales Tax Determination STD 95/13 discusses whether the passing on provisions of the *Sales Tax Assessment Acts 1930* and *1992* are satisfied where taxpayers set their retail prices by reference to market forces.
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 This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

11 July 2007

ATO references

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