

# ***STD 98/5W - Notice of Withdrawal - Sales tax: promotional rebates***



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# Notice of Withdrawal

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## Sales Tax Determination

### Sales tax: promotional rebates

Sales Tax Determination STD 98/5 is withdrawn with effect from today.

1. Sales Tax Determination STD 98/5 outlines the factors that are relevant in determining whether promotional rebates paid or allowed by a supplier to a retailer are *eligible rebates*, for the purposes of Taxation Ruling SST 6 Sales tax: taxable value. The Determination also explains how to calculate the sales tax included in an *eligible rebate*, and how the *eligible rebate* affects the taxable value of the goods.
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 This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

18 July 2007

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ATO references

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