


***ST 2123W - Notice of Withdrawal - Sales tax:
extensions of time to pay under section 28, Sales Tax
Assessment Act (No. 1), remissions under
sub-section 29(2) of additional tax payable under
sub-section 29(1) of Sales Tax Assessment Act (No.
1)***

 This cover sheet is provided for information only. It does not form part of *ST 2123W - Notice of Withdrawal - Sales tax: extensions of time to pay under section 28, Sales Tax Assessment Act (No. 1), remissions under sub-section 29(2) of additional tax payable under sub-section 29(1) of Sales Tax Assessment Act (No. 1)*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: extensions of time to pay under section 28, Sales Tax Assessment Act (No. 1), remissions under sub-section 29(2) of additional tax payable under sub-section 29(1) of Sales Tax Assessment Act (No. 1)

Sales Tax Ruling ST 2123 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2123 provides guidelines on the exercise of the Commissioner's powers under:
 - (a) section 28 of the *Sales Tax Assessment Act (No. 1) 1930*, to grant extensions of time for payment or permit payment by instalments; and
 - (b) subsection 29(2) of the *Sales Tax Assessment Act (No. 1) 1930*, to remit the statutory penalty for unpaid tax payable under subsection 29(1) of the Act.
2. The *Sales Tax Assessment Act (No. 1) 1930* ceased to apply from 1 January 1993. As such, this Ruling is no longer current.

Commissioner of Taxation

1 November 2006

ATO references

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