


***ST 2271W - Notice of Withdrawal - Sales tax:
guidelines relating to the retention and format of
records required to satisfy the statutory
requirements of subsections 70E(1) and (2) of the
Sales Tax Assessment Act (No. 1)***

 This cover sheet is provided for information only. It does not form part of *ST 2271W - Notice of Withdrawal - Sales tax: guidelines relating to the retention and format of records required to satisfy the statutory requirements of subsections 70E(1) and (2) of the Sales Tax Assessment Act (No. 1)*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: guidelines relating to the retention and format of records required to satisfy the statutory requirements of subsections 70E(1) and (2) of the *Sales Tax Assessment Act (No. 1)*

Sales Tax Ruling ST 2271 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2271 explains the guidelines for retaining records to satisfy the statutory requirements of subsections 70E(1) and 70E(2) of the *Sales Tax Assessment Act (No. 1) 1930*.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

24 April 2007

ATO references

NO: 2006/20258
ISSN: 1039-4362
ATOlaw topic: Sales Tax ~~ Administration ~~ returns, assessments and penalties