


***ST 2119W - Notice of Withdrawal - Sales tax:
applicant's right of review of rejection of certificate of
medical eligibility in relation to motor vehicle
exemption application***

 This cover sheet is provided for information only. It does not form part of *ST 2119W - Notice of Withdrawal - Sales tax: applicant's right of review of rejection of certificate of medical eligibility in relation to motor vehicle exemption application*



Notice of Withdrawal

Sales Tax Ruling

Sales tax: applicant's right of review of rejection of certificate of medical eligibility in relation to motor vehicle exemption application

Sales Tax Ruling ST 2119 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2119 explains that the Secretary to the Department of Social Security has advised that there is an opportunity available for an unsuccessful applicant to have his medical eligibility for sales tax exemption for motor vehicles (and parts there for) internally reviewed by his Department.
2. Item 135A of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* provides sales tax exemption for motor vehicles (and parts there for) for use in the personal transportation to and from gainful employment of a person in respect of whom the Secretary to the Department of Social Security, or an officer appointed by him for the purpose, has certified that he has lost the use of one or both legs to such an extent that he is permanently unable to use public transport.
3. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
4. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation
28 February 2007

ATO references

NO: 2006/20258

ISSN: 1039-4362

ATOlaw topic: Sales Tax ~~ Administration ~~ objections and appeals