

STNS 5W - Notice of Withdrawal - Sales tax: guidelines for the remission of additional tax



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Notice of Withdrawal

Sales Tax Ruling

Sales tax: guidelines for the remission of additional tax

Sales Tax Ruling STNS 5 is withdrawn with effect from today.

1. Sales Tax Ruling STNS 5 explains the circumstances under which a person may become liable for additional tax and sets out guidelines for the remission (or reduction) of the amount of additional tax imposed by the various Sales Tax Assessment Acts. This Ruling also sets out guidelines for the exercise of the discretions to remit additional tax by authorised officers.
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 This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.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

18 July 2007

ATO references

NO: 2006/20258
ISSN: 1039-4362