


ST 2001 - ACOUSTIC COMPUTER HOODS

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TAXATION RULING NO. ST 2001

ACOUSTIC COMPUTER HOODS

F.O.I. EMBARGO: May be released

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1102957	INDUSTRIAL SAFETY EQUIPMENT - COMPUTER HOODS	FIRST SCHEDULE, ITEM 113G(1)

PREAMBLE Acoustic computer hoods are designed and put up for sale to reduce the noise level of computers in use in office work. They improve the overall working conditions of the office but are not equipment of a kind used exclusively or primarily and principally in the course of industrial operations to protect persons engaged in those operations.

RULING Acoustic computer hoods are not covered by item 113G(1), First Schedule, nor any other item, and are taxable at the general rate.

COMMISSIONER OF TAXATION
9 DECEMBER 1982