

# ***ST 2021 - ELECTRONIC GAMES, WRIST TYPE AND TABLE TYPE***



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TAXATION RULING NO. ST 2021

ELECTRONIC GAMES, WRIST TYPE AND TABLE TYPE

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 50/16 DATE OF EFFECT: Immediate

B.O. REF: Sydney: )22/B/2 227 692  
                  )22/B/D 48/3  
                  Brisbane: K400/37

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1104024	ELECTRONIC GAMES	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT SECOND SCHEDULE ITEM 13

FACTS           Electronic games are produced in a wrist type form, similar to a wrist watch, and a table type form. The wrist type depicts the time at the top with the game display beneath. It is worn on the wrist like a wrist watch but generally it would be removed from the wrist to play the game. These articles are generally described as and sold as game/watches.

2. The table type form is generally rectangular in shape with a large display screen for the game. The time may be shown at the foot or top of the display screen. It may be fitted with a stand.

RULING       3. While the game/watch electronic game would be purchased to play the game featured, it is described as a watch and worn on the wrist and used as a watch. It is marketed as a game/watch and in view of this and its general appearance it is considered to be a novelty watch, i.e., a watch with a game feature. As a watch it is covered by item 13, Second Schedule and taxable at 32.5%.

4. The table type game, while it displays the time is not promoted nor sold for that purpose. The article is primarily a game with a time function. The games are not considered to be clocks and they are taxable at the general rate, currently 20%.

COMMISSIONER OF TAXATION  
15 March 1983