


ST 2052 - SALES TAX : MUSICAL TOYS - MUSIC PRODUCED ELECTRONICALLY BY SILICON CHIP

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TAXATION RULING NO. ST 2052

SALES TAX : MUSICAL TOYS - MUSIC PRODUCED
ELECTRONICALLY BY SILICON CHIP

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 50/26 P3 DATE OF EFFECT: Immediate

B.O. REF: 6/SA/5 057 520 DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1115348	MUSICAL TOYS MUSICAL MOVEMENTS "LITTLE CRIB CONCERT"	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT SECOND SCHEDULE, ITEM 43

FACTS The "Little Crib Concert" is a musical toy designed for attachment to a child's cot and plays several different tunes. The music is reproduced by electronic circuitry which is centred around a silicon chip containing the tunes. The use of a silicon chip to reproduce sound means that the product contains no "musical movements" within the meaning of that term in item 43 in the Second Schedule to the Sales Tax (Exemptions and Classifications) Act.

RULING 2. The "Little Crib Concert" which produces music electronically by means of a silicon chip does not incorporate "musical movements" for the purposes of item 43, Second Schedule. It is therefore taxable at the general rate, presently 20%.

COMMISSIONER OF TAXATION

24 November 1983