

ST 2135 - SALES TAX: QUOTATION OF CERTIFICATE BY FACSIMILE MACHINE

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TAXATION RULING NO. ST 2135

SALES TAX: QUOTATION OF CERTIFICATE BY FACSIMILE
MACHINE

F.O.I. EMBARGO: May be released

REF

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QUOTATION OF CERTIFICATE

SALES TAX REGULATIONS
REGULATION 16.

PREAMBLE

A registered person is required by section 12 of Sales Tax Assessment Act (No. 1) to quote his certificate of registration in such manner and under such circumstances as are prescribed in the Sales Tax Regulations. The various circumstances under which a registered person shall or shall not quote his certificate are prescribed in Sales Tax Regulations 12 to 15.

2. Where a registered person quotes his certificate of registration, sub-regulation 16(1) provides that a certificate must be quoted in writing in accordance with Form C in the Sales Tax Regulations. Form C is set out as follows:-

"FORM C.

I hereby certify that (a)am (b) the
are

holder (b)

holders of (c)

Sales Tax Certificate No. (d)

.....
(Signature of Purchaser, Lessee
or Importer.)"

- (a) Insert name of registered person.
- (b) Strike out words inapplicable.
- (c) Insert name of State in which certificate issued,
if being quoted in another State.
- (d) Insert certificate number.

3. Under sub-regulation 16(2), where goods are ordered by telegram, a certificate may be quoted in respect of the purchase of those goods by including in the telegram the words "Certificate quoted."

4. The question has been raised whether the procedure in sub-regulation 16(2) for the quotation of certificate in goods ordered by telegram applies to orders transmitted through Facsimile machines.

FACTS

5. Facsimile is an electronic system which transmits copies of documents, whether handwritten, typed or drawn, via

the telephone network. To transmit a document a telephone call is made by the sender to the receiver and the original document fed into the send Facsimile machine connected to the telephone. An accurate copy emerges from the Facsimile machine at the receiving end.

6. The Vocabex system is an example of a Facsimile machine. The Facsimile machine can be likened to a telex or on line computer. The message which is transmitted by Facsimile machine is not comparable to a telegram.

RULING 7. Where goods are ordered by Facsimile machine a certificate must be quoted in full as per Form C in the Sales Tax Regulations.

COMMISSIONER OF TAXATION
12 July 1985

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