

ST 2178 - SALES TAX : MULTI-DIRECTIONAL AUDIO/VISUAL BRACKETS

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TAXATION RULING NO. ST 2178

SALES TAX : MULTI-DIRECTIONAL AUDIO/VISUAL BRACKETS

F.O.I. EMBARGO: May be released

REF H.O. REF: 85/2254-5 DATE OF EFFECT: Immediate

B.O. REF: SYD 22/B/2 402 479 DATE ORIG. MEMO ISSUED:
MELB 6/SB/5 395 768

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1199583	MULTI-DIRECTIONAL AUDIO/VISUAL BRACKETS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 84, FIRST SCHEDULE; ITEM 50, SECOND SCHEDULE

PREAMBLE Sub-item 84(2) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts builders' hardware, including brackets, being goods of a kind, used in the construction or repair of, and wrought into or attached to so as to form part of, buildings or other fixtures.

2. Item 50, Second Schedule operates to tax at 30% accessories and parts for appliances such as tape recorders, television sets and video recorders.

FACTS 3. There is available a range of brackets for use with television sets, video recorders, speakers, music centres, microwave ovens and, to a lesser extent, hospital monitoring equipment, computers and other office machines. The brackets are made of steel and are designed to hold weights ranging from 38 to 76 kilograms. Arm attachments to the brackets enable a television set etc. to be turned to whatever direction is required. The brackets are either attached directly to the wall by means of masonry fasteners or when attachment is made to a stud wall, adaptor plates are used. Sales of these brackets are made substantially to builders for installation during the construction or repair of buildings.

RULING 4. Although the brackets are used to hold television sets etc. they are not regarded as accessories for them because they do not supplement the primary function of the television set etc. The brackets are general purpose ones which may be used to hold a variety of appliances.

5. The brackets are accepted as builders' hardware covered by sub-item 84(2) in the First Schedule and are exempt from sales tax.

COMMISSIONER OF TAXATION
22 October 1985

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