


ST 2192 - SALES TAX : ATLASES

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TAXATION RULING NO. ST 2192

SALES TAX : ATLASES

F.O.I. EMBARGO: May be released

REF H.O. REF: 85/9208-0 DATE OF EFFECT: Immediate

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1205625	ATLASES BOOKS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 51, FIRST SCHEDULE; ITEM 3, THIRD SCHEDULE.

PREAMBLE The classification of atlases for sales tax purposes falls for consideration under sub-item 51(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act and sub-item 3(3) in the Third Schedule.

2. Sub-item 51(1), First Schedule exempts books, subject to certain exclusions. Paragraph (ba) of sub-item 51(1), effective from 20 September 1985, excludes from exemption books covered by sub-item 3(3), Third Schedule.

3. Sub-item 3(3), Third Schedule, effective from 20 September 1985, covers books consisting wholly or principally of maps (including road and tourist maps and navigators charts) but not including books marketed exclusively or principally for use in schools, colleges or universities. Goods covered by an item or sub-item in the Third Schedule are taxable at the rate of 10%.

RULING 4. Atlases marketed exclusively or principally for use in schools, colleges or universities are exempt from sales tax under sub-item 51(1), First Schedule. All other books consisting wholly or principally of maps are taxable at the rate of 10% under sub-item 3(3), Third Schedule.

5. It is a question of fact in each case whether an atlas is marketed exclusively or principally for use in schools, colleges or universities. Atlases for use in schools, colleges, etc, which are ordinarily sold through school bookshops or through shops which specialize in school, college, etc. books are exempt from sales tax.

COMMISSIONER OF TAXATION
6 January 1986

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