

# ***ST 2261 - SALES TAX : DRAWING AND DRAFTING EQUIPMENT FOR USE IN UNIVERSITIES AND SCHOOLS***

 This cover sheet is provided for information only. It does not form part of *ST 2261 - SALES TAX : DRAWING AND DRAFTING EQUIPMENT FOR USE IN UNIVERSITIES AND SCHOOLS*

This document has been Withdrawn.

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Plain Timber Drawing Boards  
Drawing Board Stands  
Drafting Film  
Highlighting Markers  
Rendering Equipment  
Cartridge/Layout Paper  
Trimming Knives  
Erasers  
Pencils (including colour pencils)

5. Some of the items listed in paragraph 4 may qualify for exemption as materials used in connection with scientific instruments or scientific apparatus. Exemption for materials is limited to goods used directly with the scientific instruments or scientific apparatus. The following goods are exempt as materials:-

Drafting Film  
Cartridge/Layout Paper  
Rendering Equipment (water and poster colours)

6. The remaining goods listed in paragraph 4 are not exempt from sales tax under sub-item 63(1). They are taxable at the rates of tax applicable to each class of goods.

COMMISSIONER OF TAXATION  
25 June 1986

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