

ST 2447 - SALES TAX: MICROFILM CAMERAS USED TO PHOTOGRAPH DOCUMENTS AND CUSTOMERS SIMULTANEOUSLY

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TAXATION RULING NO. ST 2447

SALES TAX: MICROFILM CAMERAS USED TO PHOTOGRAPH
DOCUMENTS AND CUSTOMERS SIMULTANEOUSLY

F.O.I. EMBARGO: May be released

REF N.O. REF: 88/5438-6 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1211476	CAMERAS MICROFILM	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 36, SECOND SCHEDULE

PREAMBLE This Ruling considers the classification of a microfilm camera used as a security measure by hire companies etc., to simultaneously record documents and the person involved in the document transaction.

2. Item 36 in the Second Schedule to the Sales Tax (Exemptions and Classifications) Act taxes at 30% cameras and machines for taking photographs, but not including photographic equipment of a kind used exclusively or primarily and principally in the reproduction of documents, drawings and plans.

FACTS 3. The camera is a dual lens optical camera that is mounted on a column with a base. The unit is free standing and ordinarily is placed on the counter where transactions take place. It is 300mm wide, stands 540mm high and is 280mm in depth.

4. In operation, when a transaction takes place at the counter, the system will photograph both the document being completed and the person involved with the document. The system uses 16mm microfilm loaded in a tamper-proof cassette which provides 2000 pictures. It is sold as a fraud deterrent and for its capacity to provide identification and evidence following a crime.

RULING 5. The camera is a microfilm camera of a kind used exclusively, or primarily and principally, in the reproduction of documents. It is not covered by item 36, Second Schedule and is taxable at the general rate of 20%.

COMMISSIONER OF TAXATION
10 November 1988