


STD 95/1 - Classification of computer accessories, namely:VDU filter screens; ergonomic keyboard wrist rests; and acoustic hoods for printers

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This Document is a Ruling for the purposes of section 77 of the *Sales Tax Assessment Act 1992*. As a result you may act on it as if it had the force of law.

Sales Tax Determination

Title: Classification of computer accessories, namely:

- VDU filter screens;
- ergonomic keyboard wrist rests; and
- acoustic hoods for printers

Background

Recently there has been some uncertainty amongst sales taxpayers as to whether certain computer accessories are exempt from Sales Tax as *industrial safety equipment*. This determination sets out the Australian Taxation Office view on these products in order to place all competitors selling the products on an equal footing.

Issue

Are the listed products exempt from Sales Tax under Item 20 of Schedule 1 to the *Sales Tax (Exemptions and Classifications) Act 1992*?

Decision

The following computer accessories:

- VDU filter screens;
- ergonomic keyboard wrist rests; and
- acoustic hoods,

are exempt from Sales Tax under Item 20.

Where tax has been paid on these goods it will have been overpaid within the meaning of the credit provisions in both the current and previous Sales Tax legislation. Entitlement to a credit would be subject to a claimant satisfying the normal requirements of the relevant credit provisions.

Date of effect

This determination is effective immediately.

Reasons

We have based our decision on the following legislative provisions:
(Items 20, Schedule 1, E & C Act)

and case law:
Mayne Nickless v. FC of T
90 ATC 4104; 20 ATR 1826

Item 20 allows exemption for:

'Equipment of a kind ordinarily used in the course of industrial operations to protect persons engaged in those operations, including masks, respirators, shields, goggles, visors, helmets, belts and machine guards.'

There are 2 elements to be satisfied in this exemption item. The first is that the goods have to be of a kind ordinarily used in *industrial operations*. Although on its face that term implies a narrower construction than work performed in an office environment, in *Mayne Nickless Ltd v. FC of T* the phrase *industrial operations* was found that to apply '*generally to tasks performed in the course of employment...*'. Therefore the equipment under consideration satisfies the first element.

The goods must also be of a kind used to *protect persons engaged in those operations*. Each of the goods in question performs a protective function:

- VDU filter screens eliminate UV radiation and reduce eye strain, fatigue, stress and headaches for the person operating a computer;
- ergonomic keyboard wrist rests are designed to prevent repetitive strain injuries such as tendonitis, in people who perform a large amount of keying or to prevent the recurrence of such injuries in persons who have previously been injured; and
- acoustic hoods for computer printers prevent excessive noise in the work environment and therefore protect the persons located near the printing equipment.

Accordingly the goods mentioned above are accepted as satisfying the elements of the item and are exempt.

**Communication
of the Decision**

The products in question are sold by a number of taxpayers, many of whom have already been advised of the correct classification by private rulings. This determination is a public ruling for the purposes of section 77 of the *Sales Tax Assessment Act* 1992 and may be relied upon by any person to whom it applies. The document has been made available for publication by the sales tax publishing houses and will be mailed directly to manufacturers and wholesalers of computer accessories who have registered with the ATO.

Commissioner of Taxation

23 February 1995

Related Determinations:

Related Rulings: this Determination withdraws Sales Tax Ruling ST 2001

Subject Ref: sales tax exemptions; sales tax classifications; VDU filter screens; ergonomic keyboard wrist rests; acoustic hoods for printer

Legislative Ref: Sales Tax (Exemptions and Classifications) Act 1992 Schedule 1, Item 20

Case Ref: Mayne Nickless v. FC of T 90 ATC 4104; 20 ATR 1826

ATO Ref: NAT 95/1159-8
