

# ***STD 96/5A - Addendum No.2 - Calculation of tax payable on goods containing tax-advantaged computer programs***



This cover sheet is provided for information only. It does not form part of *STD 96/5A - Addendum No.2 - Calculation of tax payable on goods containing tax-advantaged computer programs*

This Document is a 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.

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## Addendum No 2 to Sales Tax Determination

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**Title:                      Calculation of tax payable on goods containing tax-advantaged computer programs**

This Addendum amends Sales Tax Determination STD 96/5. The amendments do not alter the advice given in STD 96/5 but are intended to add clarity to the views expressed in the Determination.

**In the part headed 'Decisions', at the end of point 2 (page 3)**

After the sentence 'These percentages reflect the value of all TACPs in the goods, even where they contain more than one TACP.' insert the following:

'The storage devices listed in this Determination as those that do not commonly contain TACPs are not covered by the safe harbour values provided in this Determination. These goods must be valued according to the general principles set out in Taxation Ruling SST 6 *Sales Tax - taxable values*.'

**Note:** some copies of STD 96/5 are missing the heading '**Decisions**'. This heading should appear immediately after the three items listed in the part headed '**Issues**'.

**In the part headed 'Date of effect' (page 4)**

After the second sentence insert the following:

'It does not apply to those goods listed in this Determination as storage devices that do not commonly contain TACPs.'

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**Communication of the Decision**

This Addendum has been made available by the sales tax publishing houses and will be provided to interested persons upon request.

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**Commissioner of Taxation**

18 November 1998

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FOI Index Detail:

Not previously released in draft form

Related Determinations:

Related Rulings: SST 6

Subject Ref: taxable value; calculation of taxable value in tax-advantaged computer programs;  
music CDs

Legislative Ref:

Case Ref:

ATO Ref: NAT 98/6453-9; NAT 96/2606-9