


ST 2044 - SALES TAX : TEMPORARY IMPORTATION OF FILMS FOR SCREENING AT AUSTRALIAN FILM FESTIVALS

 This cover sheet is provided for information only. It does not form part of *ST 2044 - SALES TAX : TEMPORARY IMPORTATION OF FILMS FOR SCREENING AT AUSTRALIAN FILM FESTIVALS*

This document has been Withdrawn.

There is a [Withdrawal notice](#) for this document.

TAXATION RULING NO. ST 2044

SALES TAX : TEMPORARY IMPORTATION OF FILMS
FOR SCREENING AT AUSTRALIAN FILM FESTIVALS

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/44 DATE OF EFFECT: Immediate

B.O. REF:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1115088	TEMPORARY IMPORTATION OF FILMS BY FILM FESTIVALS	SALES TAX ASSESSMENT ACT (NO. 5) SECTION 6A SALES TAX REGULATION 57(1)(b)(iii)

FACTS

Film festivals are conducted by organisations approved by the Attorney-General under the Customs (Cinematograph Films) Regulations. These organizations, e.g. Melbourne Film Festival, Sydney Film Festival, temporarily import films which, upon completion of each festival, are returned overseas. The festivals are also approved by the Attorney-General under those regulations as "approved events".

2. By regulation 31 of the Customs (Cinematograph Films) Regulations, permission may be granted by the Chief Censor, Film Censorship Board, for the importation of films for screening by approved organizations at approved events subject to specific conditions, for example, that the films are screened only before a subscription audience on not more than two occasions and that they will be exported within six weeks after the conclusion of the approved events.

3. Under section 6A of Sales Tax Assessment Act (No. 5), where a person imports goods which are included in a prescribed class of goods and intends to export those goods, procedures exist whereby the goods may be imported temporarily and subsequently exported from Australia without any sales tax being payable. The class of goods prescribed in regulation 57(1) of the Sales Tax Regulations includes "goods imported for use at a public exhibition or entertainment, not being cinematograph films of a kind ordinarily used for the purposes of profit".

RULING

4. Films may be temporarily imported without payment of sales tax in accordance with section 6A of Sales Tax Assessment Act (No. 5) and regulation 57(1)(b)(iii) of the Sales Tax Regulations where the films are imported by Film Festivals which are approved by the Attorney-General under the Customs (Cinematograph Films) Regulations and which are granted permission under those Regulations by the Chief Censor to screen them at Australian film festivals.

COMMISSIONER OF TAXATION
22 August 1983

