


***ST 2059 - SALES TAX : COMPUTER EQUIPMENT  
USED IN RELATION TO RECORDING DATA ON  
MAGNETIC DISCS AND THE THE RECORDED DISCS  
THEMSELVES.***

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TAXATION RULING NO. ST 2059

SALES TAX : COMPUTER EQUIPMENT USED IN RELATION TO  
RECORDING DATA ON MAGNETIC DISCS AND THE  
THE RECORDED DISCS THEMSELVES.

F.O.I. EMBARGO: May be Released

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1115471	COMPUTER EQUIPMENT USED IN RELATION TO THE RECORDING OF DATA ON MAGNETIC DISC USED IN TRANSMISSION OF TELE- TEXT SERVICES BY A TELEVISION STATION. MAGNETIC DISCS WITH RECORDED DATA	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT. SUB-ITEM 107(1), ITEM 113A,113B,113C FIRST SCHEDULE. SUB-ITEM 6(1), THIRD SCHEDULE

FACTS

A television station purchased computer equipment for use in relation to the preparation and transmission of its teletext service. Some components are used in recording data on magnetic alpha-numeric computer discs. The discs are used in association with other equipment in the transmission of the service. The service provides "pages" of stills of information such as news, sporting results, weather and other points of interest which television viewers who have decoding devices attached to or incorporated in their television receiving sets may call up as desired. The service is a retrieval information system comparable with the retrieval of information from computer records.

RULING

2. The storage of information on the discs for its transmission in teletext services does not involve the manufacture of goods. The items of computer equipment used in these activities are not "aids to manufacture" for the purposes of items 113A or 113C, First Schedule, and are taxable at the general rate of 20%.

3. The recording of data on computer discs does not change their nature and the blank discs are taxable at the general rate of 20%.

COMMISSIONER OF TAXATION  
9 January 1984