

# ***ST 2092 - SALES TAX : THE AUSTRALIAN BICENTENNIAL FLAG***



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TAXATION RULING NO. ST 2092

SALES TAX : THE AUSTRALIAN BICENTENNIAL FLAG

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/225 DATE OF EFFECT: Immediate  
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B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1127456	FLAGS BICENTENNIAL FLAG	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT, FIRST SCHEDULE PARAGRAPH 141(a)

PREAMBLE Paragraph 141(a) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts flags made of cloth, paper or plastic sheeting being emblems of nations, states or territories, or of the United Nations.

FACTS 2. The Australian Bicentennial flag depicts a bicentennial symbol in the form approved by the Australian Bicentennial Authority. The symbol is a stylised version of a ribbon broadly representing the Australian continental land mass. The colours are based on the authorised colours of Australia.

3. The Bicentennial flag is an emblem of Australia. It is a national emblem in recognition of a particular, and once only, event in the national history, that is, the Bicentenary in 1988. The flag plays a part in achieving the bicentennial objectives which include strengthening national pride, identity and purpose and providing lasting and useful mementos of the Bicentenary for the Australian people. The use of the flag has been authorised by the Australian Bicentennial Authority, a body on which the leaders of all Governments - Federal, State and Northern Territory - and Opposition parties are represented.

RULING 4. The Australian Bicentennial flag is an emblem of Australia within the meaning of paragraph 141(a), First Schedule. Bicentennial flags made of cloth, paper or plastic sheeting therefore qualify for exemption from sales tax.

COMMISSIONER OF TAXATION  
6 November 1984

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