


# ***ST 2128 - SALES TAX: OVERSEAS TRAVEL LITERATURE***

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TAXATION RULING NO. ST 2128

SALES TAX: OVERSEAS TRAVEL LITERATURE

F.O.I. EMBARGO: May be released

REF

\*\*\* NOTE: THIS RULING HAS BEEN MODIFIED BY ST 2207

H.O. REF: 83/5240-2 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED: 29 March 1985

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1187147	OVERSEAS TRAVEL LITERATURE	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT ITEM 51, FIRST SCHEDULE ITEM 4, THIRD SCHEDULE

PREAMBLE

Imported overseas travel literature may be either exempt from sales tax or taxable at the rates of 7.5% or 20% depending upon its advertising content and whether or not it refers specifically to Australia or Australian persons.

RULING

2. Some overseas travel literature merely depicts and describes tourist attractions and places of interest and provide maps, guides, tourist information centres and lists of accommodation. The literature contains general informative material of interest to tourists. It is not advertising material and is not published for the purpose or as a means of advertising the business or the products either of the publisher or of the person for whom it is published. Travel literature in this category is exempt from sales tax under sub-item 51(1) in the First Schedule.

3. On the other hand, some overseas travel literature specifically advertises the activities or facilities offered by a particular travel organization, airline, shipping line or chain of motels. This literature is not covered by sub-item 51(1) First Schedule.

4. Overseas travel literature not exempt under sub-item 51(1) but which is covered by Customs By-Law 7253709 is taxable at 7.5%. Item 4 in the Third Schedule to the Sales Tax (Exemptions and Classifications) Act operates to tax at 7.5% imported goods consisting of overseas travel literature and other printed matter relating to overseas travel, being goods to which paragraph (d) of item 35 in Part 1 of Schedule 4 to the Customs Tariff applies. Paragraph (a) of item 35 is the provision under which By-Law 7253709 has been made.

5. Customs By-Law 7253709 is stated to apply to overseas travel literature and printed matter, issued by overseas travel principals or their agents, in which reference to Australia or Australian persons is, in the opinion of the Minister, merely incidental. The By-Law is intended to apply only to literature

designed for world-wide distribution and not directed specifically for Australian consumption.

6. Overseas travel literature not exempt under sub-item 51(1) and which makes more than incidental reference to Australia or Australian persons is not covered by Customs By-Law 7253709 and item 4 in the Third Schedule does not apply to it. It is taxable at the general rate of 20%.

7. Australian travel literature which is not covered by sub-item 51(1) in the First Schedule is also taxable at 20%.

COMMISSIONER OF TAXATION  
20 June 1985

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