


ST 2154 - SALES TAX : STATE THEATRE COMPANY OF SOUTH AUSTRALIA - QUEENSLAND THEATRE COMPANY AND QUEENSLAND PERFORMING ARTS TRUST.

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TAXATION RULING NO. ST 2154

SALES TAX : STATE THEATRE COMPANY OF SOUTH AUSTRALIA -
QUEENSLAND THEATRE COMPANY AND QUEENSLAND PERFORMING ARTS
TRUST.

F.O.I. EMBARGO: May be released

REF H.O. REF: 82/5034-1 DATE OF EFFECT:
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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1199234	PUBLIC AUTHORITY	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 78, FIRST SCHEDULE.

OTHER RULINGS ON TOPIC ST 2076

PREAMBLE Sub-item 78(ii) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act operates to exempt from sales tax goods for use and not for sale by a public authority constituted under any law of the Commonwealth or of a State or Territory for the purpose of carrying out any or all of the functions ordinarily carried out by a municipal, shire or district council which is entitled to exemption under sub-item 78(i) for goods for its use and not for sale.

FACTS 2. The State Theatre Company of South Australia was incorporated under the South Australian Theatre Company Act 1972, the Queensland Theatre Company was incorporated under the Queensland Theatre Act 1970 and the Queensland Performing Arts Trust was constituted under the Queensland Performing Arts Trust Act 1977.

3. Broadly the functions of all three bodies are the same, i.e. principally the production, presentation and management of plays, opera, ballet etc. The functions involve the promotion and encouragement of public interest and participation in the arts of the theatre and the provision of facilities necessary for the conduct of theatrical performances. The bodies have public duties to perform for the benefit of the public and not for private profit.

RULING 4. It is accepted that it is one of the ordinary functions of local government councils and local government authorities to promote and to encourage participation in cultural activities in their areas of responsibility.

5. The three bodies are public authorities constituted under a law of a State for the purpose of carrying out any or all of the functions specified in sub-item 78(i). They are entitled therefore to exemption from sales tax on the purchase of goods for their own use and not for sale.

COMMISSIONER OF TAXATION
7 August 1985

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