


ST 2162 - SALES TAX: PORTABLE LIGHTING EQUIPMENT USED IN FILM INDUSTRY

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TAXATION RULING NO. ST 2162

SALES TAX: PORTABLE LIGHTING EQUIPMENT USED IN FILM
INDUSTRY

F.O.I. EMBARGO: May be released

REF H.O. REF: 83/5432-4 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1199326	PORTABLE LIGHTING EQUIPMENT	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 107A, FIRST SCHEDULE; ITEM 38, SECOND SCHEDULE

PREAMBLE Sub-item 107A(2), First Schedule, exempts from sales tax accessories for cinematograph cameras for use exclusively, or primarily and principally, for business or industrial purposes, in the production of motion picture films.

Item 38, Second Schedule, operates to tax accessories for cameras at 32.5%.

FACTS 2. Portable lighting equipment, sometimes described as portable lighting kits and location lighting kits, are free-standing manoeuvrable units which are used for illuminating sets, scenes, etc. where further light is required. A lighting kit generally comprises a number of individual free-standing lights. The individual lights are all electrically connected and strategically located in a television or photographic studio to provide adequate light for the purposes of television, filming or the taking of still photographs. The lighting units may also be used for illuminating stages for live theatre productions and at concerts and for outdoor direct telecasting.

RULING 3. Although portable lighting kits may be necessary for filming purposes they operate independently of cameras and are not accessories for them. They are neither exempted by sub-item 107A(2) nor taxable in terms of item 38, Second Schedule. They are taxable at the general rate, presently 20%. Items of portable equipment used in conjunction with the kits are also taxable at the general rate.

4. The lighting kits may qualify for exemption as aids to manufacture where they are for use by a person engaged in the manufacture of films. Some persons in the film industry will be liable to pay the tax on the purchase of lighting kits because they are not manufacturers for sales tax purposes. For example, a freelance technician who undertakes filming contracts either with film producers or television stations in connection with the production of motion picture films and merely exposes the film is not a manufacturer.

COMMISSIONER OF TAXATION
9 August 1985

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