

# ***ST 2239 - SALES TAX : SALE VALUE OF STANDARD FORM STATIONERY***

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TAXATION RULING NO. ST 2239

SALES TAX : SALE VALUE OF STANDARD FORM STATIONERY

F.O.I. EMBARGO: May be released

REF H.O. REF: 85/2335-5 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED:  
1 April 1986

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1078121	PRINTED MATTER: SALE VALUE OF STANDARD FORM STATIONERY	SALES TAX ASSESSMENT ACT (NO.1); SECTION 18

PREAMBLE            Some printers, i.e. manufacturers, of standard form stationery may make both wholesale and retail sales of the stationery in the ordinary course of their businesses. As a general rule the wholesale and resale selling prices of the goods vary according to the quantities sold. For example, the wholesale price for quantities of 5-10 cartons of the stationery may be \$12 per carton. On the other hand the wholesale price for quantities of 200 cartons and over may be \$10 per carton. This office has recently considered the sale value to be applied in respect of retail sales of the stationery.

RULING            2.            The sale value of goods manufactured by a person and sold by him by retail is determined by paragraph 18(1)(b) of Sales Tax Assessment Act (No.1). Where the goods are of a class which the manufacturer himself sells by wholesale the sale value is the amount for which the goods could reasonably be expected to have been sold by the manufacturer by wholesale.

3.            The short question in this particular situation is what wholesale price is to be applied in fixing the sale value? The sale value to be adopted for retail sales is the wholesale price of the same quantity and class of goods as is represented in the retail sale. Thus, in the example quoted above, the sale value of retail sales of quantities of 5-10 cartons would be \$12 per carton. The sale value of retail sales of quantities of 200 cartons and over would be \$10 per carton.

COMMISSIONER OF TAXATION  
7 May 1986

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