


ST 2282W - Notice of Withdrawal - Sales tax: computerised signmaking robot

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: computerised signmaking robot

Sales Tax Ruling ST 2282 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2282 explains that where the computerised signmaking robot is used primarily and principally, and directly, in the manufacture of signs it qualifies for exemption as an 'aid to manufacture' under item 113 of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*.
2. However, if the primary and principal use of the equipment used with the robot, for example, the CPU or keyboard, is for non-manufacturing purposes, for example, office or accounting work, the exemption does not apply and the equipment is taxable at 20%. A printer used with the robot is not used for any manufacturing activity and is taxable at 20%.
3. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
4. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation
24 April 2007

ATO references

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Sales Tax -- Manufacturing -- process
Sales Tax -- Exemption -- exempt goods