

ST 2287 - SALES TAX : FIBREBOARD CONTAINERS FOR PACKAGING RECORDS AND CASSETTES

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TAXATION RULING NO. ST 2287

SALES TAX : FIBREBOARD CONTAINERS FOR PACKAGING RECORDS
AND CASSETTES

F.O.I. EMBARGO: May be released

REF H.O. REF: 85/3633-3 DATE OF EFFECT: Immediate

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1177043		SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; SUB-ITEM 96(1), FIRST SCHEDULE

PREAMBLE Sub-item 96(1) in the First Schedule exempts from sales tax goods of a kind used to wrap up or secure goods for marketing or delivery namely:-

- (a)
- (b) single faced corrugated fibreboard.
- (c)

2. The question has arisen whether certain double-faced corrugated fibreboard containers used in the packaging and delivery of records and audio cassettes are exempt under sub-item 96(1). The particular containers consist of two pieces of single-faced fibreboard glued together with the corrugated edges facing each other and the smooth sides facing out. The containers are cut and scored by the manufacturer and are delivered to the distributor of records and cassettes in flat sheet form. The fibreboard is scored in a particular way so that it can be readily folded into a container for use in packaging records and audio cassettes. The container can be unfolded for easy storage and subsequent re-use.

RULING 3. The containers consist of double-faced corrugated fibreboard and have the characteristics of an identifiable class of manufactured goods, separate from the fibreboard itself because of the way they are scored. They are not exempted by paragraph 96(1)(b) or any other exemption provision and are taxable at the general rate of 20%.

COMMISSIONER OF TAXATION
13 October 1986