

ST 2300 - SALES TAX : LEGAL STATIONERY



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TAXATION RULING NO. ST 2300

SALES TAX : LEGAL STATIONERY

F.O.I. EMBARGO: May be released

REF N.O. REF: 86/6654-7 DATE OF EFFECT: Immediate

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1206640	LEGAL STATIONERY	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 51, FIRST SCHEDULE

PREAMBLE Sub-item 51(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts books, pamphlets, leaflets, periodicals, magazines and printed music but not including stationery in book form.

2. The question has arisen whether certain documents known generally as legal stationery are excluded from exemption under sub-item 51(1) as stationery.

FACTS 3. A range of documents including pro-forma wills, powers of attorney, contract documents and statutory declarations are available on the market. Some are in booklet form while others may consist of no more than one or two sheets. All have provision to include details such as names, addresses, dates, and other information consistent with each document.

4. The amount of printed information on the documents varies. In some cases the documents consist almost entirely of printed matter, for example, a pro-forma contract of sale. In other cases the printed matter is not so significant with more space being provided for the insertion of details as is the case with a statutory declaration. Irrespective of the extent of pre-printed matter on the documents they are known collectively as legal stationery and are sold as such by legal and other stationers.

RULING 5. Legal documents in book form are excluded from exemption under sub-item 51(1) as stationery in book form. They are taxable at the general rate of 20%.

6. Other legal stationery documents not in book form are not books, pamphlets, leaflets, periodicals or magazines for purposes of sub-item 51(1). They are also taxable at the general rate of 20%.

COMMISSIONER OF TAXATION
6 November 1986