


***ST 2312 - SALES TAX: BLUEPRINTS AND PLANS
AND SENSITIZED PAPER FOR USE BY ARCHITECTS
AND DRAFTING PERSONNEL TO PRODUCE
BLUEPRINTS AND PLANS FOR USE ON
CONSTRUCTION SITES.***

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This document has been Withdrawn.

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TAXATION RULING NO. ST 2312

SALES TAX: BLUEPRINTS AND PLANS AND SENSITIZED PAPER
FOR USE BY ARCHITECTS AND DRAFTING PERSONNEL TO PRODUCE
BLUEPRINTS AND PLANS FOR USE ON CONSTRUCTION SITES.

F.O.I. EMBARGO: May be released

REF H.O. REF: 86/9760-4 DATE OF EFFECT:

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1210327	BLUEPRINTS AND PLANS FOR USE ON CONSTRUCTION SITES	SALES TAX (EXEMPTION AND CLASSIFICATIONS) ACT : ITEM 7, THIRD SCHEDULE

PREAMBLE Prior to 20 August 1986, paragraph (1)(c) of item 7 in the Third Schedule to the Sales Tax (Exemptions and Classifications) Act provided a conditional rate of tax of 10% for machinery, implements, apparatus and materials for use exclusively, or primarily and principally, for business or industrial purposes in constructing, maintaining or repairing buildings or other structures, or roads, dams, pipelines, drains, trenches, tunnels or other works. Goods covered by the paragraph would otherwise have been taxable at the general rate.

2. It was accepted that the conditional rate of 10% for goods covered by paragraph 7(1)(c) applied to copies of final plan prints and certain other copies which were for use in connection with the construction of buildings or other structures referred to in the paragraph. The expression "final plan prints" was used to describe the plan prints that were actually used by builders and their sub-contractors in construction activities. The conditional rate also applied for copies that were -

- (a) retained by architects, consulting engineers or builders for filing and for reference purposes;
- (b) lodged with local government bodies or other authorities;
- (c) supplied to tenderers; or
- (d) supplied to persons for whom the building was being constructed.

3. When an architect, consulting engineer or builder produced copies of plans on his own plan printing equipment the conditional rate was allowable for sensitized paper for use by him in producing copies of final plan prints which were for use for purposes covered by paragraph 7(1)(c). The conditional rate, however, did not apply to sensitized paper which was for use by him in producing copies of preliminary plans, sketches, etc which were prepared in the course of evolving the final design.

4. Item 7 was repealed with effect on and after 20 August 1986.

RULING

5. With the repeal of item 7, copies of final plan prints and sensitized paper for use by architects, consulting engineers or builders in producing copies of plans for use on building construction sites, etc, including the purposes set out in paragraph 2 became taxable at 20%.

6. The advice in paragraphs 386 to 393 of the publication. "Australian Sales Tax", which refer to item 7(1)(c), Third Schedule, is modified accordingly.

COMMISSIONER OF TAXATION
8 January 1987