


# ***ST 2340 - SALES TAX : INNCOM IN-ROOM CONSOLE MODEL H-1***

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TAXATION RULING NO. ST 2340

SALES TAX : INNCOM IN-ROOM CONSOLE MODEL H-1

F.O.I. EMBARGO: May be released

REF N.O. REF: 85/9193-8 DATE OF EFFECT: Immediate

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1218499	INNCOM IN-ROOM CONSOLE	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 45, SECOND SCHEDULE

PREAMBLE Item 45 in the Second Schedule to the Sales Tax (Exemptions and Classifications) Act taxes at the rate of 30% appliances of a kind used primarily and principally for the purpose of receiving radio programs including clock radios.

2. Consideration has recently been given to the sales tax classification of an in-room console which incorporates a clock radio.

FACTS 3. The console has been developed specifically for the accommodation industry for use in hotels, motels, private hospitals and the like. The console incorporates a number of features including a telephone, an alarm clock, radio and a remote control facility for the control of air conditioning, television and lighting. It also contains a night light, built in theft alarm and an emergency key which activates a 2 way speaker phone connection with a designated receiver, e.g. a room in a motel is connected with the front desk.

RULING 4. While the Inncom In-room console contains a radio receiver it has a number of other functions and it is not an appliance which is used primarily and principally to receive radio programs. Accordingly, it is not covered by item 45, Second Schedule. The Inncom In-room console is taxable at the general rate of 20%.

COMMISSIONER OF TAXATION  
4 June 1987