


# ***SST D7 - Sales Tax: classification of printed matter***

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There is an Erratum notice for this document.

This document has been finalised.



## Draft Taxation Ruling

### Sales Tax: classification of printed matter

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*This document is a draft for industry and professional comment. As such, it represents the preliminary, though considered views of the Australian Taxation Office. This draft may not be relied on by taxation officers, taxpayers and practitioners. When officially released it will be a public ruling for the purposes of section 77 of the Sales Tax Assessment Act 1992.*

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## Chapter 1: What this ruling is about

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### *Overview*

- 1.1. This Ruling explains which printed matter is exempt from sales tax, and also which printed matter is excluded from exemption and is, therefore, taxable.
- 1.2. Unless printed matter is covered by one of the exemption items contained in Schedule 1 to the *Sales Tax (Exemptions & Classifications) Act 1992* (the ST(E&C)Act) it is generally taxable at the Schedule 4 rate, currently 22%.
- 1.3. Taxable printed matter can be conditionally exempt in certain circumstances. For example, labels are taxable at the Schedule 4 rate, currently 22%. However, descriptive labels that give product information (weight, contents, etc.) can be purchased free of sales tax by a food manufacturer in a manufacture related activity.
- 1.4. This Ruling is expressed in non-technical language wherever possible. The Appendix provides a check list of the classifications of certain printed matter. It is provided for the convenience of taxpayers to help them meet their obligations under the law. Any person who acts consistently with this Ruling need not seek confirmation of the classification of a particular item of printed matter from the Australian Taxation Office.

**Note:** This is the second draft Ruling issued for comment on the subject of 'classification of printed matter'. The original unnumbered draft issued on 18 October 1995. This revised draft Ruling takes into account the feedback received and court cases decided since then.

### *Two important principles used throughout this Ruling*

#### **The ordinary meaning of words**

- 1.5. Where there is no definition given in the sales tax law of a word or expression that is used, then the ordinary or normal meaning of the word should be applied.<sup>1</sup> Usually, this will mean referring to current dictionary definitions.<sup>2</sup> The application of dictionary definitions must, in all circumstances, be guided by popular usage and

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<sup>1</sup>. This is a well established rule of statutory interpretation. If the ordinary or normal meaning of words leads to an absurdity or inconsistency with the context in which they appear then that ordinary meaning may be modified.

<sup>2</sup>. Courts have shown a preference for Australian dictionaries, normally *The Macquarie Dictionary*. In this Ruling the definitions from this dictionary are used, unless otherwise stated.

common knowledge.<sup>3</sup> Trade or scientific meanings of words will not normally be preferred to the ordinary meanings.<sup>4</sup>

## **The essential character of the printed matter**

- 1.6 When classifying goods, it is necessary to start by identifying the goods in an objective way.<sup>5</sup> Objective identification means that the goods should be identified as a question of fact, guided by popular usage and common knowledge.<sup>6</sup>
- 1.7 'What is necessary is to determine, objectively, the essential character of the publication, to determine what the publication is designed to achieve; what it does.'<sup>7</sup> The essential character of goods derives from the basic nature of the goods, not some characteristic they might have. This may involve, among other things, a consideration of what the goods are made of or what they might be used for.<sup>8</sup>
- 1.8 The essential character of printed matter is not determined by the subjective intention of the publisher or the motivation of those who use the publication. Neither the actual intentions of the publisher, nor the particular description given to the goods by the publisher or others are necessarily conclusive.<sup>9</sup> However, the nature of the trade in which a publication circulates or the function that it serves in that trade may be relevant.

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## **Chapter 2: Date of effect**

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- 2.1 This Ruling applies from (issue date of final Ruling). It replaces any previous public or private Rulings if they are inconsistent with it. Public or private Rulings that are inconsistent with this Ruling will be altered from (three months from the date of effect of the final Ruling). However, if a person will pay less tax because of this Ruling, it can be acted upon immediately. Nothing in this Ruling may be taken as automatically authorising a refund before the date of effect of the Ruling. Credit claims will be considered on their individual merits.

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<sup>3</sup>. See the comments of J Block (Senior Member) in *Case 48/96* 96 ATC 470; *AAT Case 11,138* (1996) 33 ATR 1156

<sup>4</sup>. See *Herbert Adams Pty Ltd v FC of T* (1932) 47 CLR 222; *Feltex Commercial Interiors Pty Ltd trading as Co Design v. FC of T* 90 ATC 4925; (1990) 21 ATR 920. See also *Nomad Industries of Australia Pty Ltd & Anor v. FC of T* 86 ATC 4036; (1986) 17 ATR 193.

<sup>5</sup>. Sales Tax Ruling ST (NS) 4: 'A guide to the classification of goods for sales tax purposes' explains the steps to classification in more detail.

<sup>6</sup>. See the remarks of Stephen J in *Rotary Offset Press Pty Ltd v. DFC of T* 72 ATC 4212 at 4213; (1972) 3 ATR 319 at 320.

<sup>7</sup>. Per Hill J in *ACP Publishing Pty Limited v. FC of T* 93 ATC 4773 at 4778; (1993) 26 ATR 456 at 461.

<sup>8</sup>. See the remarks of Davies J in *Thomson Australian Holdings Pty Ltd & Ors v. FC of T* 88 ATC 4916; (1988) 19 ATR 1896.

<sup>9</sup> See the remarks of Hill J in *ACP Publishing Pty Limited v. FC of T* 93 ATC 4773; (1993) 26 ATR 456.

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## Chapter 3: Books, pamphlets, leaflets, periodicals, magazines or printed music

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- 3.1 Subitem 100(1) in Schedule 1 to the ST(E&C) Act exempts printed matter that is a book, pamphlet, leaflet, periodical, magazine or printed music (referred to in this Ruling as 'exempt printed matter'). Subitem 100(2) lists a number of exclusions from exemption. These specific exclusions are dealt with in **Chapter 4**.

### *Books*

- 3.2 A book is a written or printed work of some length, as a treatise or other literary composition, especially on consecutive sheets fastened or bound together.<sup>10</sup>
- 3.3 The following principles may provide guidance in determining whether particular goods are books:<sup>11</sup>
- there must be a collection of sheets or pages, normally containing written or printed material;
  - the pages will usually contain a work or a collection of materials of some length or substance;
  - the pages should be fastened or bound together in some reasonably substantial manner, so as to constitute a composite whole; and
  - a collection of single written, printed photographic or artistic materials may be a book when appropriately bound, if the collection constitutes a composite whole by reason of having some connecting theme.

### **Electronic Books**

- 3.4 The exemptions in subitem 100(1) apply only to printed matter. Electronic books do not come within the dictionary definition or the common understanding of the term 'book'.<sup>12</sup>

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<sup>10</sup>. The central meaning from the definition of 'book' in *The Macquarie Dictionary*.

<sup>11</sup>. See the remarks of Olsson J in *Casley-Smith & Ors v. F S Evans & Sons P/L and District Council of Stirling (No 4)* (1988) 49 SASR 339.

<sup>12</sup>. See *Re Uno Tech P/L and FC of T* 94 ATC 2016; *AAT Case 9374* (1994) 28 ATR 1006.

## **Loose leaf publications**

- 3.5 In order to satisfy the principles set out in paragraph 3.3, the loose leaf publications must constitute an integrated whole, sequentially arranged so that the permanent removal of any loose leaf would, in fact, destroy the integrity of the publication.<sup>13</sup>
- 3.6 Loose leaf printed matter that is a book should be complete in itself to begin with, but may still require updating. These types of books have certain characteristics, for example, they contain a binder and material for insertion and the pages are usually numbered and indexed. They make up a complete composite publication, although new material may be added or existing material replaced from time to time.
- 3.7 Loose leaves which contain replacement or additional information for insertion into existing exempt books, when supplied under an agreement to purchase an 'up-to-date' reference source will be exempt. These updates will form an integral part of the exempt book and will not require separate consideration for sales tax purposes.
- 3.8 A loose collection of material filed in a folder does not automatically become a book. For example, a loose-leaf folder containing a progressive collection of notices and filed in a ring binder is not regarded as a book even if the leaves are numbered sequentially. Folders or similar goods that are designed to file together a variety of printed material added in a piecemeal fashion would not generally be regarded as books since at no point can they be said to be complete.

## **Covers and binders for books**

- 3.9 Covers and binders that are sold with printed matter, used to bind together the printed matter and sold as one product in the course of an assessable dealing will be taxable at the same rate as the printed matter. Where the covers or binders are sold separately or as replacements they are not *exempt printed matter* as there is no specific exemption for parts of books.

## *Pamphlets and Leaflets*

### **General characteristics of pamphlets and leaflets**

- 3.10 Pamphlets and leaflets have the following general characteristics:
- they contain information aimed at general distribution. (A district or a section of the public would qualify as general distribution; however, a select finite group, such as members of a club, would not);
  - they are normally complete in themselves, that is, the information contained in them stands alone; and

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<sup>13</sup>. See *Re Professional Teaching Publications and Collector of Customs* (1991) 25 ALD 149.

- they are made of paper that is 205 grams or less per square metre (gsm). (The agreed definition provided by the paper industry is that a product weighing more than 205 gsm is cardboard.)

**Pamphlets**

- 3.11 A pamphlet is a short treatise or essay, generally controversial, on some subject of temporary interest, or a complete publication of generally less than 80 pages, stitched or stapled and usually enclosed in paper covers. A pamphlet occupies fewer pages than a book. It is composed and issued as a separate work; always unbound.<sup>14</sup>
- 3.12 A pamphlet is a document which is contained in itself; it is a 'one-off'. A pamphlet would ordinarily be available publicly whether or not on payment of a fee. In other words, the very essence of a pamphlet is that it is available to the public at large and that availability is not limited.<sup>15</sup>
- 3.13 Other terms are sometimes used in place of 'pamphlet'. These products will also meet the guidelines for exemption under subitem 100(1). They are defined by *The Macquarie Dictionary* as follows:

*Brochure* - a booklet, or piece of folded paper, containing printed advertising or information; and

*Booklet* - a little book, especially one with paper covers.

**Leaflets**

- 3.14 Leaflets are small sheets of paper,<sup>16</sup> flat or folded into leaves, as for distribution, but not stitched. Leaflets contain printed matter, chiefly for gratuitous distribution.<sup>17</sup>
- 3.15 The word 'leaflet' connotes an item sent through the post or deposited in a mailbox or handed out on the street. It will generally be free, and it will be public in the sense that it is made available to the public or a section of it.<sup>18</sup>
- 3.16 Other terms sometimes used in place of 'leaflet' are defined by *The Macquarie Dictionary* as follows:

*Flier (flyer)* - a small leaflet;

*Handbill* - a small printed bill or announcement, usually for distribution by hand; and

<sup>14</sup>. Definitions from *The Macquarie Dictionary* and the *Shorter Oxford English Dictionary*.

<sup>15</sup>. See the comments of J Block (Senior Member) in *Case 48/96* 96 ATC 470; *AAT Case 11,138* (1996) 33 ATR 1156.

<sup>16</sup>. See the comments of B H Pascoe (Senior Member) in *Case 57/95* 95 ATC 464; *AAT Case 10,523* (1995) 32 ATR 1001.

<sup>17</sup>. Definitions from *The Macquarie Dictionary* and the *Shorter Oxford English Dictionary*.

<sup>18</sup>. Refer the comments of J Block (Senior Member) in *Case 48/96* 96 ATC 470; *AAT Case 11,138* (1996) 33 ATR 1156.



*Dodger* - a small handbill.

## *Periodicals*

- 3.17 A periodical is a magazine, journal, etc., issued at regularly recurring intervals.<sup>19</sup> Periodicals generally offer continuity; they would appear under the same title and usually have edition numbers.

## *Magazines*

- 3.18 A magazine is a periodical publication, usually bound and with a paper cover, containing miscellaneous articles or pieces, in prose or verse, often with illustrations.<sup>20</sup>

## *Printed music*

- 3.19 Printed music is the written or printed score of a musical composition.<sup>21</sup>

## *Printed matter that is not exempt under subitem 100(1)*

- 3.20 The following types of printed matter are not exempt under subitem 100(1) as they do not have the essential character of *exempt printed matter*:

- circulars;
- newsletters (other than periodicals);
- stationery; and
- wall charts, posters, cardboard and stickers.

These classes of goods are discussed below.

### **Circulars**

- 3.21 A circular is printed matter that is a notice, advertisement, statement or communication to a restricted audience. Examples of circulars are communications to member clubs from an industry association of clubs, advices to shareholders from a company and notices to individual members of the public seeking support for a particular purpose or campaign. Circulars are not leaflets or pamphlets because they are not for general distribution, but are aimed at a particular or restricted audience.<sup>22</sup>

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<sup>19</sup>. The central meaning from the definition of 'periodical' in *The Macquarie Dictionary*.

<sup>20</sup>. The central meaning from the definition of 'magazine' in *The Macquarie Dictionary*.

<sup>21</sup>. Definition from *The Macquarie Dictionary*.

<sup>22</sup>. See the comments of J Block (Senior Member) in *Case 48/96* 96 ATC 470; *AAT Case 11,138* (1996) 33 ATR 1156.

**Newsletters (other than periodicals)**

- 3.22 A newsletter is an informal bulletin, such as one circulating among people with a common interest.<sup>23</sup> A newsletter does not have the essential character of a pamphlet because it is not available to the public at large but is issued to a particular or restricted audience. However, a newsletter, viewed objectively, may be a periodical (see paragraph 3.17).

**Stationery**

- 3.23 Stationery is printed matter that is incomplete, allowing for the insertion of details such as name, address or other personal details.
- 3.24 Stationery in book form is specifically excluded from exemption by subitem 100(2) (see paragraph 4.14). Single sheet stationery does not satisfy the criteria for leaflets and pamphlets, as it is not complete in itself, and as such is not exempt under subitem 100(1).
- 3.25 Certain printed matter, such as insurance policies, loan and credit applications and other commercial publications may have the essential character of stationery. The sales tax classification of such printed matter may differ depending on the essential character of the document when viewed as a whole. This type of printed matter is often (but not always) in booklet or pamphlet form and often contains two parts. The first part sets out the terms and conditions of the policy, loan or credit application, etc., and the second part is known as the application or proposal form. As a guide, the sales tax classification of insurance policy documents is set out below.

**Insurance policies**

- 3.26 **Application form - on its own**  
Where the application form stands alone, that is, it is not attached to the general terms and conditions booklet or pamphlet so as to form part of that insurance policy, it is taxable as stationery because it is incomplete, allowing for the insertion of details.

**Information booklet or pamphlet containing terms and conditions of a policy - on its own, without an application form**

- 3.27 Where printed matter simply conveys technical or legal information regarding the terms and conditions of a policy, does not contain an application form, and is not promoting the products or services of the insurance company, the printed matter is exempt under subitem 100(1). If, however, the booklet or pamphlet specifically promotes the products or services of an organisation, it will be excluded from exemption (see paragraphs 4.2 to 4.7 'Advertising matter').

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<sup>23</sup>. The central meaning from the definition of 'newsletter' in *The Macquarie Dictionary*.

**Information booklet or pamphlet containing terms and conditions of a policy with application form attached so as to form a complete item of printed matter**

- 3.28 The attachment or inclusion of an application form to the general information booklet or pamphlet which covers the terms and conditions of an insurance contract, may alter the essential character of the booklet or pamphlet. Where the application form is attached by perforation or is glued, sewn or stapled and requires the information contained in the booklet or pamphlet to be read before the form is completed and signed, the complete product will take on the character of legal stationery, which is taxable. This is because the purpose of combining the terms and conditions with the application or proposal form is to form the basis of a contract of insurance. The whole document, that is, the application or proposal form and the terms and conditions form the contract of insurance.
- 3.29 Where the printed matter contains some stationery component which is incidental to, or independent of the main body of the printed matter, such as a slip included in the printed matter to be sent away for further information, the inclusion of the stationery component will not change the essential character of the printed matter (refer to paragraph 3.27 above).

**Wall charts, posters, cardboard and stickers**

- 3.30 These goods do not qualify for exemption under subitem 100(1) as they do not have the essential character of *exempt printed matter*.

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## Chapter 4: Specific exclusions from exemption

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- 4.1 Some printed matter that meets the description of books, pamphlets, leaflets, periodicals and magazines given above, will be excluded from exemption by one of the specific exclusions in subitem 100(2), discussed below.

*Advertising matter*

- 4.2 Paragraph (a) of subitem 100(2) excludes advertising matter from exemption. The courts have considered the term 'advertising matter' a number of times. They have interpreted the word 'advertise' to mean 'to make generally or publicly known', or 'to give public notice of'. However, the phrase 'advertising matter' has a more limited meaning, and must be restricted to 'published announcements of a business kind'.<sup>24</sup>
- 4.3 Printed matter need not be published by, or on behalf of, an organisation that is *in business* to be considered as published announcements of a business kind. It is the printed matter that contains the announcement that is being classified, and if that is

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<sup>24</sup>. See the remarks of Gibbs J in *DFC of T v. Rotary Offset Press Pty Ltd* 71 ATC 4170; (1971) 2 ATR 411.

of a business kind it may still be considered advertising matter, regardless of whom it is being printed for. For example, a leaflet advertising a church fete may be printed for a non-profit organisation but is still an announcement of a business kind.

- 4.4 Whether printed matter is advertising matter depends on the essential character of the publication (see paragraphs 1.6 to 1.8). If the printed matter 'on its face' promotes the sale of goods by means of a public announcement, it is advertising matter. The fact that the printed matter does not directly promote the products or services of an organisation does not exclude it from being advertising. The publication must be looked at as a whole. It is a matter of fact and degree, almost one of impression.<sup>25</sup>
- 4.5 Paragraph (a) of subitem 100(2) also excludes from exemption 'printed matter published to advertise any business or products of the publisher or the persons for whom the printed matter is published'. This means that the publication may not be advertising the business of those actually publishing the item, but if it is published on behalf of the person whose business is being advertised, it is still taxable. For example, if a magazine publisher publishes a brochure on behalf of a department store advertising that store's merchandise, the brochure is taxable.

#### **Advertising or public relations?**

- 4.6 Some printed matter may be in the nature of public relations material. If it merely reports on particular activities of a company rather than on its business or products, it would not necessarily be advertising. If a particular manufacturer also lists their brand of products and features them prominently in the publication, it would be considered more than mere promotion of image. Where a company is so strongly identified with its products that promotion of its image is, in effect, advertising its product, such promotional material is likely to be advertising matter.
- 4.7 All publications claimed to be merely public relations material should first be examined to determine their essential character. If the printed matter appears, on its face, to be designed to promote the sale of goods or services, it is advertising matter. For example, printed matter that promotes the benefits of belonging to a particular health fund or extols its benefits while also covering health issues has the essential character of advertising matter. However, these publications can be contrasted with printed matter, published by health funds, that merely promotes an awareness of certain health issues. These publications have an essential character of information publications.

#### **Election material**

- 4.8 Ballot papers are designed to be filled in, and so fit the description of stationery which is excluded from exemption. However, goods printed for use by the Australian Electoral Commission would qualify for exemption under Item 126 in Schedule 1 of the ST(E&C)Act which exempts goods for use by an Australian Government.

<sup>25</sup>. See the comments of Gibbs J in *DFC of T v. Rotary Offset Press Pty Ltd* 71 ATC 4170; (1971) 2 ATR 411.

- 4.9 Election literature, such as how to vote papers, will be exempt if it has the essential character of a leaflet or pamphlet. Such printed matter is not advertising material as it is not a 'published announcement of a business kind'. It does not promote the products or services of a person or organisation (see paragraphs 4.2 to 4.7). Circulars to constituents headed 'Dear Resident', 'Dear Voter' or the like would not qualify for exemption (see paragraph 3.21). Similarly, posters and stickers would also be excluded from exemption.

## *Programs*

- 4.10 Paragraph (b) of subitem 100(2) excludes from exemption:

'programs (including schedules, syllabuses or guides), or souvenirs, of entertainments, amusements, exhibitions, competitions or sporting events.'

- 4.11 *The Macquarie Dictionary* defines the following:

- |                 |  |
|-----------------|--|
| <i>program</i>  | 1. a plan or policy to be followed, 2. a list of things to be done; agenda, 3. a list of items, pieces, performers, etc., in a musical, theatrical, or other entertainment; playbill.    |
| <i>schedule</i> | 1. a plan of procedure for a specified project with reference to sequence of operations, time allotted for each part, etc., 2. a list of items to be dealt with during a specified time. |
| <i>syllabus</i> | 1. an outline or summary of a course of studies, lectures, etc.  |
| <i>guide</i>    | 3. to lead, direct or advise in any course or action.  |
| <i>souvenir</i> | 1. something given or kept for remembrance; a memento.   |

- 4.12 The courts have considered the meaning of the term 'guide'. A 'guide' indicates compendious information of an event. A guide that contains information capable of being used at, or in connection with an event would be excluded from exemption by this paragraph.<sup>26</sup>

- 4.13 The following points are relevant when determining whether printed matter is a guide:

- whether printed matter is a program or guide must be determined objectively;
- it is sufficient to exclude the printed matter from exemption if it is prepared for use at or in connection with the event to which it relates,

<sup>26</sup> See the comments of Gobbo J in *Downland Publications Limited v. DFC of T* 82 ATC 4093; (1982) 12 ATR 784.

even though it is not an official publication produced by or on behalf of those organising the function; and

- printed matter may be a program or guide even though it may contain other material related to the events mentioned in the publication. What is important is the overall impression given by the printed matter.

### *Specified types of books*

4.14 Paragraph (c) of subitem 100(2) specifically excludes the following types of books from exemption:

- books of account;
- books of receipts, cheques, deposit slips, bank withdrawal forms, tickets, dockets, labels or order forms;
- books of blotting paper;
- books of sheets (whether or not blank) for writing notes, letters, exercises or accounts, or for record purposes;
- books of sheets for sketching, drawing, colouring or painting (not including children's books containing printed illustrations for copying or colouring or both);
- albums;
- books of samples, menus or calendars;
- booklets of printed matter conveying greetings or sympathy;
- diaries;
- other stationery in book form. (See paragraph 3.23 to 3.29 for more detail in relation to stationery).

### *Printed matter of any trading or other concern*

4.15 Paragraph (d) of subitem 100(2) excludes from exemption the following printed matter (including associated reports) of any trading or other concern carried on for the profit of individuals:

- memoranda of association or articles of association;
- balance sheets or statements of accounts;
- prospectuses.

4.16 The expression 'any trading or other concern' is very wide in its application and covers both trading and non-trading organisations. Therefore, the question of the classification of printed matter under this paragraph hinges on the words 'carried on for the profit of individuals'. The Federal Court has looked at the meaning of the word 'individual' where it appears in the sales tax legislation and has found that where there is no contrary intention shown in the exemption item, 'individual' means only natural persons.<sup>27</sup>

<sup>27</sup>. See the comments of Lockhart J in *FC of T v. Australian Airlines Limited* 96 ATC 5187; (1996) 34 ATR 310 and s 22(1)(aa) of the *Acts Interpretation Act 1901*.

- 4.17 In determining whether an organisation is carried on for the profit of individuals, it is necessary to look at its written constitution, memorandum of association or articles of association. A non-profit company is one which is not carried on for the gain of its individual members. The memorandum, articles or rules of a non-profit company would be expected to contain a prohibition against any distribution of income to members.
- 4.18 To qualify as non-profit, an organisation needs to have a written constitution containing a non-profit clause and a dissolution clause. The non-profit clause states the purposes to which the organisation will apply its income or property. The application of the funds is usually to promote its stated objectives. The clause must state that the organisation is prohibited from distributing any income, profits or gains to any of its members in any form (cash, property or otherwise).
- 4.19 The dissolution clause usually outlines what will happen to an organisation's assets, property, funds or money in the event of dissolution. The clause must state that any excess assets, property, funds or money remaining after meeting all the organisation's debts and liabilities shall not be distributed among the members but be given or transferred to some other institution (or institutions) which is itself a non-profit organisation.
- 4.20 In summary, if the organisation has a written constitution with appropriate non-profit and dissolution clauses, it will qualify as a non-profit organisation and its constitution, memorandum of association or articles of association, balance sheets or statements of accounts and prospectuses (including associated reports) will not be excluded from exemption.

## **Associated reports**

- 4.21 To be an associated report to one of the three items of printed matter listed in paragraph (d) of subitem 100(2), the publication would need to be related or connected in some way. Associated reports may also include printed matter issued in conjunction with one of the documents mentioned, to add or correct a deficiency in the document. Reports based on, or prepared from one of the documents as outlined in paragraph (d) are considered to be associated reports.
- 4.22 An annual report which includes a balance sheet, statement of accounts and general information concerning a company's activities is an associated report. Similarly, any other report which provides further information concerning aspects of a company's balance sheets or financial accounts, articles of association or prospectus may also be associated reports.
- 4.23 Printed matter that merely provides information concerning a company's activities and does not provide further information concerning any of the documents mentioned in paragraph (d) of subitem 100(2) is not an associated report. Mere reference to paragraph (d) documents would not cause printed matter to be classified as an associated report. Similarly, reference to other printed matter in paragraph (d)

documents, or their associated reports, does not mean that printed matter is then automatically classified as an associated report itself. It is the contents of the printed matter and its direct relationship to the paragraph (d) document that must be considered when classifying these items.

### *Catalogues or price lists*

- 4.24 Paragraph (e) of subitem 100(2) excludes catalogues and also price lists from exemption. The word 'catalogue', on its own, is capable of a wide range of applications. It can refer to any list or register. However, the courts have held that the meaning of the word 'catalogue' is narrowed by the linking of it with the expression 'price-list'.<sup>28</sup>

#### **Price lists**

- 4.25 Price lists excluded from exemption are those that list the prices at which specified goods are offered for sale, such as a particular liquor distributor's list of what liquor that distributor has for sale at a particular price. These can be contrasted with printed matter that lists prices but is not offering goods for sale, such as a publication that lists the prices at which famous paintings have been offered for sale and sold in the last ten years and which is, therefore, essentially a reference work.
- 4.26 Price lists can also be contrasted with guides to valuation, such as a liquor guide which is used by retailers as a basis from which to bargain for a discount from their distributors, and a guide to the price for which they should sell their stock. Guides to valuation differ from taxable price lists as they do not offer any goods for sale and do not list the prices at which distributors offer goods for sale.

#### **Catalogues**

- 4.27 Catalogues that are excluded from exemption are those that list and describe the goods offered for sale and draw attention to the items mentioned or help in identifying them or referring to them. For example, a mail order catalogue issued by a vendor which lists and describes the particular goods offered for sale, or a manufacturer's catalogue which lists by part or order number the particular goods for sale and which may include specifications or drawings to help in product selection. These are taxable catalogues because they list and describe the goods which the particular distributor offers for sale.
- 4.28 Not all printed matter that lists and describes goods is a taxable catalogue. For example, a guide to value usually lists and describes the goods contained in it, but the listing and description is incidental to its essential character as a guide. The dominant feature of a guide to value is not the systematic listing or arrangement of particular goods, but the detailed additional information supplied in the publication which helps the reader to assess the current value or market price of the specified goods. For example, the essential character of a publication that lists all passenger vehicles sold in the last ten years, gives details of each vehicle's features and sets out

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<sup>28</sup>. See the comments of Burchett J in *FC of T v. Thomson Australian Holdings Pty Ltd & Ors* 89 ATC 4696; (1989) 20 ATR 983.



the estimated trade and retail prices for each make and model is a guide to the value of passenger vehicles and not a catalogue of goods.

- 4.29 A stamp and coin catalogue, listing all Australian coins and stamps issued and estimating their current value, is still a catalogue, but it is not a taxable catalogue. It is essentially a reference publication which provides a guide to coin and stamp values. It does not offer coins or stamps for sale. The listing is incidental to its overall purpose as a guide to the current market value of the coins and stamps.

### *Books of maps*

- 4.30 Paragraph (f) of subitem 100(2) in Schedule 1 excludes from exemption books that are covered by subitem 10(3) in Schedule 2. Subitem 10(3) in Schedule 2 applies to books consisting principally of maps, but does not include books marketed principally for use in schools, colleges or universities. Read together, paragraph (f) of subitem 100(2) in Schedule 1 and subitem 10(3) in Schedule 2 result in books consisting principally of maps and marketed principally for use in schools, colleges or universities being exempt from sales tax. All other books of maps are taxable at the Schedule 2 rate (see Appendix). For example, street and road directories (even where they contain substantial indices), as well as atlases, would be taxable.<sup>29</sup>
- 4.31 The term 'maps' is not limited to road, topographical and other similar maps. It includes cadastral plans (which depict a particular area of a town or district in detail) and aerial photographs which have been re-touched to show up topographical features (as opposed to aerial photographs taken for their pictorial value).
- 4.32 It is a question of fact in each case whether such a book is marketed principally for use in schools, colleges or universities. Where such books are principally sold through school bookshops or through shops which specialise in school, college or university books, they will be exempt from sales tax.

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## Chapter 5: Other exempt printed matter

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- 5.1 This Chapter deals with other exemptions for goods provided in Chapter 10 of Schedule 1 to the ST(E&C) Act.

### *Newspapers*

- 5.2 Item 101 in Schedule 1 to the ST(E&C) Act exempts newspapers. A newspaper is a printed publication issued at regular, short intervals, usually daily or weekly, and

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<sup>29</sup>. See the remarks of Gummow J in *Universal Press Pty Ltd v. FC of T* 89 ATC 5234; (1989) 20 ATR 1758.

commonly containing a narrative of recent events and occurrences, comment, features and advertisements.<sup>30</sup>

- 5.3 Section 12 of the *Sales Tax Assessment Act 1992* refers to inserts in newspapers and magazines being treated as separate goods. For further information regarding inserts refer to **Chapter 6**.

### *Manuscripts*

- 5.4 Item 102 in Schedule 1 to the ST(E&C) Act exempts manuscripts. A manuscript is a book, document, letter or musical score, written or typed by the author of the work. A manuscript is used as the basis for typesetting or producing a printed version of the book, document, letter or musical score.<sup>31</sup>

### *Tourist Pamphlets*

- 5.5 *Exempt printed matter* published (or to be published) by a non-profit body solely for the purpose of advertising tourist resorts or providing information about tourist traffic is exempt under Item 103 in Schedule 1 to the ST(E&C) Act.
- 5.6 A non-profit body means a society, institution, organisation or other body that is not carried on for the profit of individuals.<sup>32</sup> For more detail on non-profit organisations refer to paragraph 4.17 to 4.20 of this Ruling.

### *Printed matter for use by agricultural society*

- 5.7 Printed matter for use by a non-profit body (as defined in paragraph 5.6) established and maintained principally for the advancement of agriculture, is exempt under Item 104 in Schedule 1 to the ST(E&C) Act. In this Item, printed matter includes printed award ribbons and printed badges made of cloth or felt.

### *Imported trade catalogues*

- 5.8 Imported trade catalogues, but not including catalogues imported for sale or distribution, are exempt under Item 105 in Schedule 1 to the ST(E&C) Act.<sup>33</sup>

### *Other imported printed matter*

- 5.9 Certain imported printed matter may be exempt under Items 106, 114, 122 and 187 in Schedule 1 to the ST(E&C) Act. These items are linked to the Customs Tariff.

<sup>30</sup>. See the comments of Martin B in *A-G v. Bradbury and Evans* (1851) 7 Ex 97; 155 ER 872. Quoted with approval by Gibbs J in *DFC of T v. Rotary Offset Press Pty Ltd* 71 ATC 4170; (1971) 2 ATR 411.

<sup>31</sup>. Definition from *The Macquarie Dictionary*.

<sup>32</sup>. Subsection 3(2), General Definitions, *Sales Tax (Exemptions and Classifications) Act 1992*.

<sup>33</sup>. See the comments of B H Pascoe (Senior Member) in *Case 57/95* 95 ATC 464; *AAT Case 10,523* (1995) 32 ATR 1001.

## *Foreign tourist promotion agencies*

- 5.10 Certain printed matter for distribution free of charge by a tourist promotion agency of a foreign country for the purpose of promoting visits to the foreign country may be exempt under Item 133 in Schedule 1 to the ST(E&C) Act.

## *Postage stamps*

- 5.11 Item 107 in Schedule 1 to the ST(E&C) Act exempts postage stamps. A postage stamp is an official stamp on an envelope or postcard, in the form of a printed adhesive label, as evidence of prepayment of a designated postage.<sup>34</sup> This item would include used imported postage stamps, cancelled postage stamps that satisfy this definition but not non-official stamps, priority paid or airmail stickers.

## *Printed matter for religious use*

- 5.12 Subitem 155(1) in Schedule 1 to the ST(E&C) Act exempts goods for use by a person mainly (i.e., more than 50%) for the purposes of church services. Subitem 155(2) exempts goods for use by a person mainly in religious devotion, not including goods of a kind ordinarily used for purposes of a non-religious kind. With respect to printed matter that will be used mainly for the purposes of church services, a purchaser is required to provide the supplier with an appropriate exemption declaration. Printed matter covered by subitem 155(2) is always exempt and no exemption declaration is required.<sup>35</sup>

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## Chapter 6: Inserts

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- 6.1 Section 12 of the *Sales Tax Assessment Act 1992* deals with the sales tax treatment of inserts. This section applies where the publication is printed matter that is covered by exemption item 100 or 101 in Schedule 1 to the ST(E&C) Act: it is primarily directed towards newspapers and magazines. Where the insert is inserted separately into the remainder of the publication after it has been printed or differs from most of the remainder of the publication in any one of the following respects:

- it has a different sheet size;
- it is printed by a different process; or
- it consists of different paper or other material,

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<sup>34</sup>. Definition in *The Macquarie Dictionary*.

<sup>35</sup>. See Sales Tax Bulletin No 34 (*Goods used in church services and religious devotion*).

it will be treated for sales tax purposes as separate goods.

- 6.2 Inserts, such as glossy flyers, advertising brochures, sale catalogues, scratch lottery and bingo tickets, application forms, prospectuses or promotional material, which are merely placed loose within exempt publications (such as newspapers) are not part of the publication but are classified as a separate item. The insert will only be exempt from sales tax if it is covered by an exemption item in Schedule 1 to the ST(E&C) Act.
- 6.3 Inserts will not be treated as separate goods where:
- the publication is a newspaper and the insert is a news, sport, entertainment, travel, leisure or similar section (other than an advertising section); or
  - the publication is a magazine or similar publication (other than a newspaper) and the insert is a detachable part that is attached by perforation or is glued, sewn or stapled to the remainder of the publication.

In either of the above cases the publication and the insert will be classified as a single item, for example, an insert in a newspaper (other than an advertising insert) will be exempt because the newspaper is exempt under Item 101 in Schedule 1 of the ST(E&C) Act.

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## Chapter 7: Your comments

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- 7.1 If you wish to comment on this draft Sales Tax Ruling, please send your comments by 30 May 1997 to:

Contact Officer: Peppi Zagami  
Telephone: (02) 9374 2433  
Facsimile: (02) 9374 2430  
Address: Mr P Zagami  
Australian Taxation Office  
GPO Box 7047  
SYDNEY NSW 2001.

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- classification of printed matter

*legislative references*

- Acts Interpretation Act 1901
- Sales Tax Assessment Act 1992  
Section 12
- Sales Tax (Exemptions & Classifications) Act  
1992  
Items 100; 101; 102; 103; 104; 105; 106; 107;  
114; 122; 126; 127; 133; 155 and 187 Schedule 1  
Items 1 and 10 Schedule 2  
Item 1 Schedule 4

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Case 57/95 95 ATC 464; AAT Case 10,523  
(1995) 32 ATR 1001  
Case 48/96 96 ATC 470; AAT Case 11,138  
(1996) 33 ATR 1156

**Appendix****Printed matter classification examples**

| <b>Description/Topic</b>   | <b>Rate</b> |
|--|-------------|
| Account Books  | 22%         |
| Address Labels   | 22%         |
| Advertising matter <i>(refer ruling paragraph 4.2)</i>   | 22%         |
| Agricultural Societies printed matter, including printed award ribbons and printed badges made of cloth or felt, (Item 104, Sch. 1). <i>(refer ruling paragraph 5.7)</i>   | Exempt      |
| Albums   | 22%         |
| Annual Reports: <i>(refer ruling paragraph 4.23)</i><br>1 Trading or other concerns carried on for the profit of individuals   | 22%         |
| 2 Trading or other concerns <i>not</i> carried on for the profit of individuals  | Exempt      |
| Articles of Association: <i>(refer ruling paragraph 4.15)</i><br>1 Trading or other concerns carried on for the profit of individuals  | 22%         |
| 2 Trading or other concerns <i>not</i> carried on for the profit of individuals  | Exempt      |
| Associated reports to:<br>Memoranda of Association or Articles of Association, balance sheets or statements of accounts, prospectuses <i>(refer ruling paragraph 4.22)</i><br>1 Trading or other concerns carried on for the profit of individuals | 22%         |
| 2 Trading or other concerns not carried on for the profit of individuals   | Exempt      |
| Audit & Reporting Sheets   | 22%         |
| Autograph Books  | 22%         |
| Balance Sheets, Statements of Accounts and Associated Reports: <i>(refer ruling paragraph 4.15)</i><br>1 Trading or other concerns carried on for the profit of individuals  | 22%         |
| 2 Trading or other concerns <i>not</i> carried on for the profit of individuals  | Exempt      |
| Ballot Papers  | 22%         |
| Bank Forms (including those in book form)  | 22%         |
| Baptismal Cards  | 22%         |
| Baptismal Certificate (Subitem 155(2), Sch. 1)   | Exempt      |
| Bar Mitzvah Cards  | 22%         |

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| Description/Topic  | Rate          |
|--|---------------|
| Bereavement Cards/ Notelets (Not Memoriam Cards)   | 22%           |
| Betting Sheets   | 22%           |
| Billheads  | 22%           |
| Binders  | 22%           |
| Birthday Books and Cards   | 22%           |
| Blotting Paper, loose or in books  | 22%           |
| Book Marks   | 22%           |
| Books <i>(refer ruling paragraph 3.2)</i>  |               |
| Books of Maps (Item 10, Sch. 2) <i>(See also maps, including road and tourist)</i>   | 12%           |
| Books of samples   | 22%           |
| Business Forms   | 22%           |
| Business or Calling Cards  | 22%           |
| Business Stationery (General)  | 22%           |
| By-Laws, Rules or Constitutions (being an associated report):<br>1 Trading or other concerns carried on for the profit of individuals.<br>2 Trading or other concerns <i>not</i> carried on for the profit of individuals. | 22%<br>Exempt |
| Calendars general  | 22%           |
| Calendars merely bearing scriptural texts  | 22%           |
| Cards  | 22%           |
| Catalogues <i>(refer ruling paragraph 4.25)</i>  |               |
| Certificates   | 22%           |
| Charts   | 22%           |
| Charts in the nature of maps (Item 10, Sch. 2)   | 12%           |
| Check Tickets  | 22%           |
| Cheque Books/Forms   | 22%           |
| Christmas Wrapping Paper and Cards   | 22%           |
| Church printed matter <i>(refer ruling paragraph 5.12)</i>   |               |
| Circulars <i>(refer ruling paragraph 3.21)</i>   |               |
| Club Journals, essentially of an advertising nature  | 22%           |
| Club Journals, essentially <i>not</i> of an advertising nature   | Exempt        |
| Coasters (Item 1, Sch. 2)  | 12%           |
| Colouring or Painting Books  | 22%           |
| Colouring or painting books <i>for children</i> , containing printed illustrations for colouring and/or copying  | Exempt        |
| Comics   | Exempt        |

| Description/Topic  | Rate                 |
|--|----------------------|
| Company Dividend Notices   | 22%                  |
| Competition entry forms  | 22%                  |
| Concert Tickets  | 22%                  |
| Condolence Cards   | 22%                  |
| Confirmation cards   | 22%                  |
| Confirmation certificates (Subitem 155(2), Sch. 1)   | Exempt               |
| Constitutions, By-Laws, Rules (being an associated report):  |                      |
| 1 Trading or other concerns carried on for the profit of individuals   | 22%                  |
| 2 Trading or other concerns <i>not</i> carried on for the profit of individuals                                  | Exempt               |
| Contribution Books   | 22%                  |
| Cookery and Recipe Books, if not advertising material  | Exempt               |
| Correspondence envelopes   | 22%                  |
| Cost Sheets  | 22%                  |
| Covers for books   | 22%                  |
| Cut-Out children's books   | Exempt               |
| Cut-Out Folders (not in book form)   | 22%                  |
| Cut-Out Words, Letters, Numbers or Designs as part of Display Cards etc  | 22%                  |
| Delivery Forms and Delivery Books  | 22%                  |
| Deposit Books and Slips  | 22%                  |
| Descriptive or Price Tickets or Cards  | 22%                  |
| Desk Calendars   | 22%                  |
| Diaries  | 22%                  |
| Display and Advertising Cards, Notices, Posters, Signs   | 22%                  |
| Dividend Notices   | 22%                  |
| Docket Books and Forms   | 22%                  |
| Dodgers <i>(refer ruling paragraph 3.16)</i>   |                      |
| Drawing Books (not including children's books containing printed illustrations for copying or colouring or both) | 22%                  |
| Election Printing <i>(refer ruling paragraph 4.8)</i>  |                      |
| Engagement Books   | 22%                  |
| Entry Cards and Forms:   | 22%                  |
| Envelopes (eg pay packets, computer disk covers, photo print containers, etc)                                    | 22%                  |
| Envelopes for offerings during church services (Subitem 155(1), Sch. 1)  | Conditionally Exempt |
| Exercise Books (blank or ruled)  | 22%                  |



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| Description/Topic   | Rate                 |
|---|----------------------|
| Fashion Books:  |                      |
| 1 If published in order to advertise the business or products of the publisher or the person for whom the matter is published                                       | 22%                  |
| 2 Which are neither advertising matter nor published in order to advertise the business or products of the publisher or the person for whom the matter is published | Exempt               |
| Financial Reports -   |                      |
| 1 Trading or other concerns carried on for the profit of individuals  | 22%                  |
| 2 Trading or other concerns <i>not</i> carried on for the profit of individuals   | Exempt               |
| Flier (flyer) <i>(refer ruling paragraph 3.16)</i>  |                      |
| Folders   | 22%                  |
| Forms, order, delivery, entry etc   | 22%                  |
| Games and Puzzles, including Printed Matter forming part of those goods or containing directions for the use of those goods   | 22%                  |
| Gift Cards  | 22%                  |
| Gig Guides  | 22%                  |
| Golf fixture books  | 22%                  |
| Graph Sheets  | 22%                  |
| Greaseproof and Imitation Greaseproof paper, including semi-transparent (known as glassine) embossed plain or coloured and printed wrappers made thereof            | 22%                  |
| Greeting Booklets of printed matter   | 22%                  |
| Greeting Cards  | 22%                  |
| Guides: For hotels, rail, etc, which are not advertising matter   | Exempt               |
| Handbill <i>(refer ruling paragraph 3.16)</i>   |                      |
| Hotel, directory of facilities, which are not advertising matter  | Exempt               |
| Holy cards (Subitem 155(2), Sch. 1)   | Exempt               |
| Holy mass instructional cards (Subitem 155(2), Sch. 1)  | Exempt               |
| How to Vote Papers <i>(refer ruling paragraph 4.9)</i>  | Exempt               |
| Hymn sheets (Subitem 155(1), Sch. 1)  | Conditionally Exempt |
| Index Cards   | 22%                  |
| Instruction Books, periodicals, magazines etc - <i>(refer STD 96/4)</i>   |                      |
| Insurance Policies <i>(refer ruling paragraph 3.26)</i>   |                      |
| Inventory Sheets  | 22%                  |
| Investment Fund members handbook issued on joining  | Exempt               |
| Investment Reports, by life insurance offices and financial institutions, which are <i>not</i> advertising matter   | Exempt               |

| Description/Topic  | Rate                                |
|--|-------------------------------------|
| Investment Reports, by life insurance offices and financial institutions, which are advertising matter   | 22%                                 |
| Invitations and Replies to Invitations   | 22%                                 |
| Invoice Forms  | 22%                                 |
| Job Tickets  | 22%                                 |
| Labels, loose or in books  | 22%                                 |
| Leaflets <i>(refer ruling paragraph 3.15)</i>  |                                     |
| Lectures, bound or stapled copies for circulation  | Exempt                              |
| Ledger Cards or sheets (whether bound or loose)  | 22%                                 |
| Letterheads  | 22%                                 |
| Magazines, essentially of an advertising nature  | 22%                                 |
| Mailing Tubes for calendars, posters etc   | 22%                                 |
| Manuscripts <i>(refer ruling paragraph 5.4)</i>  |                                     |
| Maps, including road and tourist: <ul style="list-style-type: none"> <li>1 Books consisting wholly or principally of maps and marketed exclusively or principally for use in schools, colleges or universities</li> <li>2 Books consisting wholly or principally of maps but not including books marketed exclusively or principally for use in schools, colleges or universities (Item 10, Sch. 2)</li> <li>3 Maps not in book form and not advertising matter (Subitem 10(1), Sch. 2)</li> <li>4 Advertising matter</li> </ul> | Exempt<br><br>12%<br><br>12%<br>22% |
| Membership cards   | 22%                                 |
| Memoranda and Articles of Association: <i>(refer ruling paragraph 4.15)</i> <ul style="list-style-type: none"> <li>1 Trading or other concerns carried on for the profit of individuals</li> <li>2 Trading or other concerns <i>not</i> carried on for the profit of individuals</li> </ul>  | 22%<br><br>Exempt                   |
| Memorandum Books   | 22%                                 |
| Memoriam cards (Subitem 155(2), Sch. 1)  | Exempt                              |
| Menus & Menu Holder (or Folders)   | 22%                                 |
| Minute Books   | 22%                                 |
| Municipal Rolls (bound in book form)   | Exempt                              |
| Music in printed form <i>(refer ruling paragraph 3.19)</i>   | Exempt                              |
| Music Sheets, paper having five lines for drafting music   | 22%                                 |
| Navigators' Charts (Item 10, Sch. 2)   | 12%                                 |
| Newsletters <i>(refer ruling paragraph 3.22)</i>   |                                     |
| Nomination Forms   | 22%                                 |
| Note books (Blank or Ruled)  | 22%                                 |

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| Description/Topic  | Rate                 |
|--|----------------------|
| Order Books or Forms   | 22%                  |
| 'Order of service' sheets or pamphlets (Subitem 155(2), Sch. 1)  | Exempt               |
| Pamphlets <i>(refer ruling paragraph 3.11)</i>   |                      |
| Paper  | 22%                  |
| Paper Plates (Item 1, Sch. 2)  | 12%                  |
| Party Decorations and Party Novelties  | 22%                  |
| Pass-Out Tickets   | 22%                  |
| Patterns, Paper Transfers and Envelopes for dressmaking, tailoring, knitting, needle work etc                                    | 22%                  |
| Periodicals <i>(refer ruling paragraph 3.17)</i>   |                      |
| Picture Books not for use for colouring or painting  | Exempt               |
| Place Cards  | 22%                  |
| Placemat (Item 1, Sch. 2)  | 12%                  |
| Playing Cards and games  | 22%                  |
| Pledge cards (Subitem 155(2), Sch. 1)  | Exempt               |
| Pocket Account Books   | 22%                  |
| Pocket Note Books (including inserts or refills in book form)  | 22%                  |
| Posters  | 22%                  |
| Postcards  | 22%                  |
| Prescription Books and Forms   | 22%                  |
| Price Lists <i>(refer ruling paragraph 4.26)</i>   | 22%                  |
| Price or Descriptive Cards (or Tickets)  | 22%                  |
| Printed Music <i>(refer ruling paragraph 3.19)</i>   |                      |
| Printers Fancy blank Cards   | 22%                  |
| Production Sheets  | 22%                  |
| Programs, Schedules, Syllabuses, Guides and Souvenirs: of Amusements, Competitions, Entertainments, Exhibitions, Sporting Events | 22%                  |
| Prospectus: <i>(refer ruling paragraph 4.15)</i>   |                      |
| 1 Trading or other concerns carried on for the profit of individuals   | 22%                  |
| 2 Trading or other concerns <i>not</i> carried on for the profit of individuals  | Exempt               |
| Race Books, Programs, Tickets  | 22%                  |
| Raffle Books and/or Tickets  | 22%                  |
| Rate Books & Notices   |                      |
| 1 Municipal Councils etc (Item 127, Sch. 1)  | Conditionally Exempt |
| 2 Stationery   | 22%                  |
| Receipts, loose or in books  | 22%                  |

| Description/Topic   | Rate   |
|---|--------|
| Record Covers, protective envelopes ie inner record covers and other storage equipment  | 22%    |
| Record Books (Blank or Ruled)   | 22%    |
| Registration Forms  | 22%    |
| Religious Calendars that indicate the Holy Days and Fast Days (Subitem 155(2), Sch. 1)  | Exempt |
| Reporters Note Books  | 22%    |
| Resolutions (being an associated report):   |        |
| 1 Trading or other concerns carried on for the profit of individuals  | 22%    |
| 2 Trading or other concerns <i>not</i> carried on for the profit of individuals   | Exempt |
| Restaurant Guides which are advertising matter  | 22%    |
| Restaurant Guides which are a list or directory of restaurants  | Exempt |
| 'Return Thanks' Cards and Notepaper   | 22%    |
| Rules, Constitution or By-Laws (being an associated report):  |        |
| 1 Trading or other concerns carried on for the profit of individuals  | 22%    |
| 2 Trading or other concerns <i>not</i> carried on for the profit of individuals   | Exempt |
| Score: Books, Cards, Pads, Sheets   | 22%    |
| Scribbling Blocks   | 22%    |
| Scripture cards (Subitem 155(2), Sch. 1)  | Exempt |
| Serviettes (Item 1, Sch. 2)   | 12%    |
| Sheets in book form (whether or not blank) for writing notes, letters, exercises or accounts, or for record purposes  | 22%    |
| Signs, Display or Advertising   | 22%    |
| Sketching Books   | 22%    |
| Souvenirs   | 22%    |
| Statement Forms   | 22%    |
| Statements of account and associated reports:   |        |
| 1 Trading or other concerns carried on for the profit of individuals  | 22%    |
| 2 Trading or other concerns <i>not</i> carried on for the profit of individuals   | Exempt |
| Stationery ( <i>refer ruling paragraph 3.23</i> )   | 22%    |
| Stationery in book form ( <i>refer ruling paragraph 4.14</i> )  | 22%    |
| Stockbroker newsletters containing financial data/analyses buy/sell/hold opinions and like news of interest to investor clients, which are not advertising matter | Exempt |

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| Description/Topic   | Rate                           |
|---|--------------------------------|
| Stockbroker newsletters containing financial data/analyses buy/sell/hold opinions and like news of interest to investor clients, which are advertising matter               | 22%                            |
| Stock market Reports published by stockbrokers or stock exchanges, which are not advertising matter   | Exempt                         |
| Stock market Reports published by stockbrokers or stock exchanges, which are advertising matter   | 22%                            |
| Store Notices and Store Signs   | 22%                            |
| Street Directories (Item 10, Sch. 2)  | 12%                            |
| Sympathy Booklets, of printed matter  | 22%                            |
| Sympathy Cards  | 22%                            |
| System Cards  | 22%                            |
| Tags, e.g., Airline, Shipping, Rail etc   | 22%                            |
| Telephone Directories   | Exempt                         |
| Text Books  | Exempt                         |
| Tickets, loose or in books  | 22%                            |
| Time Sheets and Cards   | 22%                            |
| Timetables in the form of a pamphlet, leaflet or booklet  | Exempt                         |
| Training manuals, course material, not being sheets in book form (whether or not blank) for writing notes, letters, exercises or accounts, or for record purposes           | Exempt                         |
| Tourist Maps  | 22%                            |
| 1 Advertising matter  | 22%                            |
| 2 Books consisting wholly or principally of maps but not including books marketed exclusively or principally for use in schools, colleges or universities (Item 10, Sch. 2) | 12%                            |
| Visiting Cards  | 22%                            |
| Voucher Forms (petty cash etc)  | 22%                            |
| Wedding Stationery:<br>Invitations, place cards etc<br>Hymn Sheets (Subitem 155(1), Sch. 1)   | 22%<br>Conditionally<br>Exempt |
| Window Display Cards  | 22%                            |
| Wine Lists for restaurants  | 22%                            |
| Withdrawal Forms  | 22%                            |
| Wool Appraisement Lists and Catalogues  | 22%                            |

**NOTE:** Printed matter that is classified at the rate of 22% is covered by Item 1, Schedule 4 of the ST(E&C) Act.

Printed matter that is exempt, unless otherwise specified, is covered by Item 100(1), Schedule 1 of the ST(E&C) Act.