


ST 2023 - SALES TAX BEER TICKET DISPENSING MACHINES

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TAXATION RULING NO. ST 2023

SALES TAX BEER TICKET DISPENSING MACHINES

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 50/47 DATE OF EFFECT: immediate

B.O. REF:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1104066	SLOT MACHINES - BEER TICKET DISPENSING MACHINES	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS)
	TOKEN MACHINES - BEER TICKET DISPENSING MACHINES	ACT SECOND SCHEDULE ITEM 60
	COIN OPERATED MACHINES - BEER TICKET DISPENSING MACHINES	

FACTS Beer ticket dispensing machines are operated by the insertion of a coin which produces a numbered ticket. Should the numbers on the ticket correspond with certain specified winning combinations the ticket holder becomes entitled to claim a prize.

RULING 2. The acquisition of a ticket from the machines is not considered to involve the purchase of goods. What the ticket holder obtains is a chance to win a prize. The machines are covered by item 60 in the Second Schedule and are taxable at 32.5%.

COMMISSIONER OF TAXATION
16 March 1983