


ST 2124 - SALES TAX HIGH FREQUENCY SINGLE SIDE BAND RADIO TRANSCEIVERS

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TAXATION RULING NO. ST 2124

SALES TAX HIGH FREQUENCY SINGLE SIDE BAND RADIO
TRANSCEIVERS

F.O.I. EMBARGO: May be Released

REF N.O. REF: 84/2847-6 DATE OF EFFECT:

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1187055	HIGH FREQUENCY SINGLE SIDE BAND RADIO TRANSCEIVERS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT: ITEM 81 FIRST SCHEDULE

PREAMBLE Sub-item 81(2) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts, wireless transceivers for use, in conjunction with the radio service conducted by the Royal Flying Doctor Service of Australia (RFDS), by the holder of a licence issued under the Wireless Telegraphy Regulations for that purpose. The question has been considered whether the provision exempted only radio transceivers which are exclusively for use in conjunction with the RFDS Radio Service.

FACTS 2. High frequency single side band (HFSSB) radio transceivers may be licensed to use RFDS frequencies. For this purpose a radio transceiver must be issued an item 22 or item 49 class of licence under the Wireless Telegraphy Regulations.

RULING 3. Sub-item 81(2) does not require exclusive use of a radio transceiver in conjunction with RFDS frequencies for the exemption to apply. However, there must be some use of the RFDS frequencies for the sub-item to apply.

4. HFSSB radio transceivers issued with either an item 22 or item 49 class of licence under the Wireless Telegraphy Regulations qualify for conditional exemption under sub-item 81(2).

COMMISSIONER OF TAXATION
30 MAY 1985