


ST 2207 - SALES TAX : OVERSEAS TRAVEL LITERATURE

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TAXATION RULING NO. ST 2207

SALES TAX : OVERSEAS TRAVEL LITERATURE

F.O.I. EMBARGO: May be released

REF

H.O. REF: 84/5307-1

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20 September 1985

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F.O.I. INDEX DETAIL

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OVERSEAS TRAVEL
LITERATURE

SALES TAX (EXEMPTIONS
AND CLASSIFICATIONS)
ACT; ITEMS 51 AND 59,
FIRST SCHEDULE; ITEM
4, THIRD SCHEDULE.

OTHER RULINGS ON TOPIC

ST 2128

PREAMBLE

Taxation Ruling No. ST 2128 sets out the treatment to be given for sales tax purposes to imported overseas travel literature. The Ruling states that, if the literature is of a general informative nature, it is exempt in terms of sub-item 51(1), First Schedule. If it does not fall within sub-item 51(1), the literature may be covered by item 4, Third Schedule, if it is of the kind referred to in paragraph (d) of item 35 in Part 1 of Schedule 4 to the Customs Tariff. Overseas travel literature in the nature of advertising matter is taxable at the general rate.

2. The Sales Tax (Exemptions and Classifications) Amendment Act 1985, Act No. 145 of 1985, effective on and from 20 September 1985, amended the classification of overseas travel literature. Item 4 Third Schedule has been omitted and sub-item 59(2), First Schedule, has been amended to ensure that overseas travel literature or other printed matter relating to overseas travel will not be exempt under that sub-item.

RULING

3. As stated in Ruling No. ST 2128 some overseas travel literature merely depicts and describes tourist attractions and places of interest and provides maps, guides, tourist information centres and lists of accommodation. The literature contains general informative material of interest to tourists. It is not advertising material and is not published for the purpose or as a means of advertising the business or products either of the publisher or of the person for whom it is published. Travel literature in this category remains exempt from sales tax under sub-item 51(1), First Schedule.

4. Other overseas travel literature specifically advertises the activities or facilities offered by a particular travel organization, airline, shipping line or chain of motels. This literature is not covered by item 51(1) First Schedule, but is taxable at the general rate of 20% irrespective of whether it is produced in Australia or imported from overseas.

5. The effect of the amendment is that overseas travel literature that was previously taxable at 7.5% under item 4, Third Schedule, will now be taxable at 20% from 20 September 1985. Taxation Ruling No. ST 2128 is modified accordingly.

COMMISSIONER OF TAXATION

6 January 1986

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