

2.4 Sales Tax

The Australian Government imposes sales tax on:

- o goods manufactured for use in Australia
- o goods, whether new or used, imported into Australia for use or consumption in Australia

Sales tax is paid when the goods are sold by a manufacturer, importer or wholesaler to a retailer. Importers pay sales tax on the goods to the Collector of Customs when the goods enter Australia. Sales tax is levied on the final wholesale price and, in the case of importers, tax is payable on a value equal to 120% of the sum of the customs value of the goods and any customs duty payable on the goods. For example:

Goods	=	\$ 95
Customs Duty	=	\$ 5
		<u>\$100</u>
Taxable Value (120%)	=	\$120
Sales Tax @ 20%	=	\$ 24

Equipment used in manufacturing is exempt from sales tax and consequently in some situations, where the materials handling equipment forms an integral part of the manufacturing process these items may be tax exempt. In most cases, however, sales tax at the general rate of 20% will be applicable.

A yearly event held alternately in Sydney and Melbourne.

There are a variety of Sydney Darling Harbour 1990 - Sept 25-27 - Sydney Darling Harbour
 which are sources of information for sources are
 the 1990 - Sept 25-27 - Sydney Darling Harbour
 the 1990 - Sept 25-27 - Sydney Darling Harbour
 the 1990 - Sept 25-27 - Sydney Darling Harbour

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