

NEWS

all the news that prints to fit

TAXMAN'S GUIDELINES

New guidelines on computer software sales tax have been released as a result of discussions between the Australian Taxation Office and the Australian Computer Services Association. The new arrangements follow two years of chaos over sales tax.

Confusion has reigned since the taxation office ruled in 1982 that sales tax was payable on the full wholesale price of the product. The guidelines mean that, when software is sold rather than licensed, sales tax will be levied only on the value of the disk or tape on which it is recorded (media) and the cost of copying.

The new guidelines will apply if an importer or manufacturer provides software to retailers under a licence-to-use agreement rather than wholesaling it. A Taxation Office spokesman said that, in the case of software imported for retail sale or end use, the 20% sales tax would be levied on the sum of the media cost, the import duty (20% of the media cost) and 20% of the media cost plus import duty.

The effect of the new ruling on most microcomputer software is unclear. In the past it has been argued that the 'licence' agreements under which micro software is sold do not fall into the category of licence agreements as determined by the Taxation Office.

(from *Australian Micro Computerworld*, October 1984)

SOUTH AUSTRALIA'S COMPUTERISED DOMESDAY BOOK WINS U.S. AWARD

The LOTS computer system developed by the South Australian Lands Department has won the Urban and Regional Information Systems Association of North America (URISA) 'Exemplary Systems in Government' Award. The Land Ownership and Tenure System (LOTS) is a record of all land and its ownership in S.A.

(from a longer article by Ian Hammond, *Pacific Computer Weekly*, 21 September 1984)

COMPUTERISED TRUST ACCOUNTS

The N.S.W. Law Society in 1983 commissioned a study by Deloitte Haskins & Sells, the Society's auditors, setting out the specification for any trust account program which will be approved by the Society. The specification is a list of steps, checks and counterchecks which must be built into a program for it to be acceptable. A program may therefore contain certain additional options to suit a particular firm.

The specification is being supplied to a number of leading software houses who will develop individual programs. Any firm wishing to discuss converting to a computerised trust account should contact Len New at the Society ((02) 232 2511) for details.

(edited from the *N.S.W. Law Society Journal*, November 1983)

FIRST ONLINE INFORMATION CONFERENCE

Sydney will be the venue in the second half of 1985 for the 1st Australian Online Information Conference, co-sponsored by the NSW Online Users Group and Information Sciences Section of the Library Association of Australia.

The conference proceedings will include papers on the state-of-the-art in online information retrieval, product displays and talks by database vendors from Australia and overseas. The aim is to encompass all aspects of online information retrieval including new searching techniques, new database systems, downloading, videotext and microcomputers. The conference will provide a forum for the exchange of ideas amongst all Australian online users.

The **NSW Online Users Group** hold meetings on information retrieval including legal database systems e.g. CLIRS. Membership of the Library Association is not a prerequisite for attendance at meetings, nor is being a Librarian. All interested people are welcome at meetings and invited to participate. The group meets every two months and meetings include a presentation on aspects of online information retrieval. Meetings in 1984 have included a demonstration of the AUSINET database system, which now have the CCH legal databases, a report from the 7th International Online Information Meeting in London, December 1983 and the last meeting discussed the use of microcomputers and information retrieval.

For copies of the newsletter *ONLINE AUSTRALIA* outlining these meetings, contact Amanda Russell on (02) 339 3017. For more information on future meetings see *The Diary - The Computer Section* in the *Sydney Morning Herald* or contact Amanda Russell or Pamela Leuzinger (02) 692 3257.

