## SALES TAX UPDATE

F MR. HOWARD'S PROPOSED amendments to the Sales Tax Legislation are passed and a system of user claims is adopted what are the implications for libraries? This is one question to begin a series of questions – as yet there are no answers.

Many people, including myself, have approached the Taxation Department, the Customs section of Business and Consumer Affairs, only to be fobbed off, or more fairly - departments themselves do not know how the system is going to operate.

There is still no amended legislation let alone methods of implementing the legisla-

tion – if passed!

There are a number of questions with which we should be concerned, and more appropriately funding authorites should be concerned. The range of possible scenarios is almost endless – a few examples:

• if book sellers add the 2½ percent tax and exempt organisations have to claim a refund:

what will be the cost of administering the system? Staff costs?

will these costs be such that they exceed the 2½ percent, hence institutions will not claim and instead absorb a 2½ percent increase in the price of books?

in Commonwealth and State funded government libraries will the refund go back to the library or to consolidated revenue?

what about school, municipal, university – who will get the refund?

is there a possibility that some institutions will not directly receive the refund,

thus experience a 2½ percent cut in their book vote?

- is there a possibility that some library suppliers can claim status as an exempt supplier and do not pay the tax or pass it on?
- imported books and periodicals at what point would imported books be taxed?

how would imported books for exempt organisations be processed through customs?

• at the moment all imported items are checked at customs.

would all imported periodicals direct from publishers with no exemption declaration have to be checked at customs? Time delays?

- what about non-exempt libraries special libraries who will nevertheless be hit by the tax?
- will this system of user claims be spread to all industries, consequently all equipment in libraries – computers, typewrit-

These are just a few questions you should be thinking about. Some answers are being found. The Customs officials are preparing a pamphlet to be available at the end of Feb-

All in all it points to additional administrative costs for institutions that are already suffering severe financial cuts.

We must continue to oppose the proposed legislation. By the time Incite reaches you many of these questions may be resolved.

Susan Acutt **Executive Director**  Broadcasting Satellite Service) might operate and how access for small users could be obtained through a 'special purpose' category, but without programming control. HACBSS is particularly important to libraries because it is the most likely major application encouraged by Government, bringing telephony and TV to remote communities throughout Australia and is doing so utilising the larger transponders. There are however several barriers, not the least of which is that the existing Broadcasting and TV Act will require amendment to legally allow nonbroadcasters access to the second HACBSS directly, i.e. to program and operate parttime satellite services, which is what AUSAT wants. Brian Walsh of the Public Broadcasting Association presented a paper suggesting that a subscription TV service - which could eventuate on HACBSS II - would provide the vehicle we need since it could operate only part-time and commercial interests would therefore welcome additional revenue.

It is worth noting that Mr Mere and his colleagues were at pains to stress that access for small users is not seen to be a problem in terms of capacity. If we can therefore arrive at a reasonably accurate estimate of the potential traffic load for library applications we can at least quantify how much of this capacity we need. Recognition of this task was highlighted in my own paper to the Forum, although I felt obliged – as did John Chick and Peter White representing educational interests - to advocate some caution in anticipating how soon such an estimate can be achieved. And despite Mr Mere's assurances there is no guarantee of access even if capacity is available.

Nevertheless the Forum can be considered to have achieved the objective of making people more aware of different interests, particularly the interests of public sector users. Neither the planners nor the commercial consortium can pretend that they are unaware of our existence. Whether they take any notice is another matter, but to this observer there were at least a few encouraging signs. It is now up to the library community to help the DOMSAT Committee to define the range and potential for making use of

> C.F. Cayless Convenor DOMSAT Committee

## Forum on satellite access

USAT IS AN organisation established a year or so ago to promote the shared use of satellite capabilities, and to protect the interests of the non-commercial and small business sectors. The history of communication satellite development and utilisation overseas supports arguments for a more clearly defined access policy in Australia. Much of the first generation system (expected to be launched in 1985) has already been earmarked for TV and radio broadcasting, in the traditional sense, and there are indications that what remains will go, on a user-pays basis, to those organisations able to purchase large volumes of capacity. This of course would be to the disadvantage of users, such as libraries, who will take some time to build up a need for more than infrequent access of small amounts.

The issue is crucial not only because channel capacity is limited by various technical criteria (as briefly outlined in Incite in mid 1981), but also because it can be 'rationed' by the way charging schedules are structured, restrictions on access times, or the high cost of interconnect equipment.

The purpose of this Forum was to provide an opportunity for government, planners and potential users to put their particular point of view regarding access, to assuage fears or misunderstanding through the process of information gathering, and hopefully to establish a foundation for further fruitful dialogue between the different interests. All of which is of course what forums are for. They provide the means of discussion, but nowadays are not usually any more than that. This Forum was no exception. It began with a brilliant film cartoon depicting the evolution of telecommunications, followed by a more sober distillation of what communication satellites will mean to Australia.

Unfortunately the Minister for Communication, Ian Sinclair, was unable to give his intended presentation because of an unexpected priority not far from the National Library (the Forum venue), and the statements coming from Senators Button and Collard were predictably imprecise. No doubt eternal optimism continues to persuade those who attend such gatherings that they will be favoured with caviar instead of mushy peas, since we should know better. One of the first things a politician has to learn is how to articulate persuasively without actually conveying any information.

In some contrast the representatives of the main commercial interests (BTS and Communications Facilities) were admirably clear. even if we didn't like their message that access would 'be dependent' on our meeting their conditions. Interestingly these two organisations disagree on whether the space segment and major earth facilities should be separately controlled, with BTS going strongly for the latter.

Some reasonably solid news was released with the announcement of a satellite development company into which the public will be able to buy. (Its name, believe it or not, is AUSSAT Pty Ltd.) Its Chairman will be Mr Stanley Owens, and the Government will own 51 percent. Rein Mere of the Department of Communications gave details of how a second HACBSS (Home and Community

## **Small Scale Data Bases**

the satellite.

Some divisions of the LAA ACT Branch are joining together to present a workshop on small scale data bases.

Entitled 'The generation and management of small scale data bases', the workshop will be held in Canberra from 19-21 April.

The workshop should appeal to all those who are considering converting a manual system to computer, or starting a data base from scratch.

There will be discussion on minimum hardware requirements for successful operation, and on the choice of software in different circumstances.

The workshop, however, will concentrate primarily on the handling of text: bibliographic and factual data bases.

Support has already been obtained from ADAB to bring participants to the workshop from some developing countries in the region. Places will be limited to about 50 participants from Australia and New Zealand.

For further information contact Ms Bev Forbes LAA Data Base Workshop, PO Box 1722, Canberra City ACT 2602