



1 within the definition of “clothing,” “clothing accessories or equipment,” and “protective  
2 equipment.” The following list contains examples and is not intended to be an all-inclusive list.

3 “Sport or recreational equipment” shall include:

- 4 1. Ballet and tap shoes;
- 5 2. Cleated or spiked athletic shoes;
- 6 3. Gloves, including, but not limited to, baseball, bowling, boxing, hockey, and golf;
- 7 4. Goggles;
- 8 5. Hand and elbow guards;
- 9 6. Life preservers and vests;
- 10 7. Mouth guards;
- 11 8. Roller and ice skates;
- 12 9. Shin guards;
- 13 10. Shoulder pads;
- 14 11. Ski boots;
- 15 12. Waders; and
- 16 13. Wetsuits and fins.

#### 17 18 **COMPUTER RELATED**

19 “**Computer**” means an electronic device that accepts information in digital or similar form and  
20 manipulates it for a result based on a sequence of instructions.

21 “**Computer software**” means a set of coded instructions designed to cause a “computer” or  
22 automatic data processing equipment to perform a task.

23 *See Compiler’s Notes for history.*

24 “**Delivered electronically**” means delivered to the purchaser by means other than tangible  
25 storage media.

26 “**Electronic**” means relating to technology having electrical, digital, magnetic, wireless, optical,  
27 electromagnetic, or similar capabilities.

28 “**Load and leave**” means delivery to the purchaser by use of a tangible storage media where the  
29 tangible storage media is not physically transferred to the purchaser.

1 **“Prewritten computer software”** means “computer software,” including prewritten upgrades,  
2 which is not designed and developed by the author or other creator to the specifications of a  
3 specific purchaser. The combining of two or more “prewritten computer software” programs or  
4 prewritten portions thereof does not cause the combination to be other than “prewritten computer  
5 software.” “Prewritten computer software” includes software designed and developed by the  
6 author or other creator to the specifications of a specific purchaser when it is sold to a person  
7 other than the specific purchaser. Where a person modifies or enhances “computer software” of  
8 which the person is not the author or creator, the person shall be deemed to be the author or  
9 creator only of such person’s modifications or enhancements. “Prewritten computer software” or  
10 a prewritten portion thereof that is modified or enhanced to any degree, where such modification  
11 or enhancement is designed and developed to the specifications of a specific purchaser, remains  
12 “prewritten computer software;” provided, however, that where there is a reasonable, separately  
13 stated charge or an invoice or other statement of the price given to the purchaser for such  
14 modification or enhancement, such modification or enhancement shall not constitute “prewritten  
15 computer software.”

16 A member state may exempt “prewritten computer software” “delivered electronically” or by  
17 “load and leave.”

18 *Interpretation issued: On May 12, 2009 the Governing Board issued Interpretative Opinion 2009-1 relating to the*  
19 *definition of “prewritten computer software.” That interpretation can be found in the Library of Interpretations in*  
20 *Appendix D.*

## 22 **Software Maintenance Contract Definitions:**

23 A **“computer software maintenance contract”** is a contract that obligates a vendor of computer  
24 software to provide a customer with future updates or upgrades to computer software, support  
25 services with respect to computer software or both.

26 A **“mandatory computer software maintenance contract”** is a computer software maintenance  
27 contract that the customer is obligated by contract to purchase as a condition to the retail sale of  
28 computer software.