

# ***ST 2014 - SALES TAX HAND TOOLS : LITTLE BEAVER EASY HOME SPRAY OUTFIT***

 This cover sheet is provided for information only. It does not form part of *ST 2014 - SALES TAX HAND TOOLS : LITTLE BEAVER EASY HOME SPRAY OUTFIT*

This document has been Withdrawn.

There is a [Withdrawal notice](#) for this document.

TAXATION RULING NO. ST 2014

SALES TAX      HAND TOOLS : LITTLE BEAVER EASY HOME SPRAY  
OUTFIT

F.O.I. EMBARGO: May be released

REF      H.O. REF: ST 11/81      DATE OF EFFECT: 18.02.83

B.O. REF:      DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:      SUBJECT REFS:      LEGISLAT. REFS:

I 1103691	HAND TOOLS	THIRD SCHEDULE
	HOME SPRAY OUTFIT	ITEM 5(1)

PREAMBLE      The Little Beaver Easy Home Spray Outfit is a light weight,  
portable spray painting outfit using high volume, low pressure  
air and consisting of a blower unit, two metres of corrugated air  
hose and spray gun.

RULING      The outfit manufactured by Commonwealth Industrial Gases Ltd.  
has been ruled to be covered by item 5(1), Third Schedule and  
therefore taxable at the rate of 7.5% as from 18 February 1983.

COMMISSIONER OF TAXATION  
25 FEBRUARY 1983