


ST 2015 - SALES TAX MEDICAL AND SURGICAL APPLIANCES - NEGATIVE ION GENERATORS

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TAXATION RULING NO. ST 2015

SALES TAX MEDICAL AND SURGICAL APPLIANCES - NEGATIVE
ION GENERATORS

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/277 DATE OF EFFECT: Immediate

B.O. REF: Sydney : 22/B/2 350 810

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1103988	MEDICAL AND SURGICAL APPLIANCES NEGATIVE ION GENERATORS	SALES TAX (EXEMPTIONS & CLASSIFICATIONS) ACT FIRST SCHEDULE ITEMS 42B, 123

FACTS Negative ion generators and other air cleaners are claimed to clear and clean the atmosphere and to have a calming, tranquilising effect. There is no evidence to suggest that they are of a kind used by people suffering from sickness or disease or that they are designed and manufactured expressly for use by persons suffering from sickness or disease.

RULING 2. Negative ion generators are regarded as goods used by normally healthy people. The units are not accepted as medical appliances for the purposes of item 42B nor are they covered by item 123. They are taxable at the general rate.

COMMISSIONER OF TAXATION
10 March 1983