

ST 2037 - SALES TAX : HAND HELD PRESSURE SPRAYERS/ATOMISERS

 This cover sheet is provided for information only. It does not form part of *ST 2037 - SALES TAX : HAND HELD PRESSURE SPRAYERS/ATOMISERS*

This document has been Withdrawn.

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

TAXATION RULING NO. ST 2037

SALES TAX : HAND HELD PRESSURE SPRAYERS/ATOMISERS

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/18 P6 F236 DATE OF EFFECT: Immediate

B.O. REF: Sydney : 22/B/D 16/118 DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1104909	HAND HELD PRESSURE SPRAYERS/ATOMISERS GARDEN AND FIELD SPRAYING EQUIPMENT	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT ITEM 3(1)(b), FIRST SCHEDULE

FACTS Hand held pressure sprayers are marketed in the gardening areas of department and hardware stores and by retail nurserymen primarily for use by home gardeners for spraying insecticides and fungicides in the control of garden pests, weeds and diseases in plants. The sprayers generally have tank capacities of from 1 litre to 7.5 litres. Sales of the larger capacity hand held pressure sprayers are invariably made to persons for use in the control or destruction of weeds, scrub or noxious plants or plant or seed diseases. The smaller capacity hand held sprayers may be purchased for uses other than the control or destruction of weeds etc.

RULING 2. As the larger capacity hand held pressure sprayers are invariably used for spraying insecticides, weedicides, pesticides etc. in the control of garden pests, weeds or diseases of plants they are unconditionally exempt from sales tax under item 3(1)(b), First Schedule. Examples of garden spraying equipment accepted to be unconditionally exempt are -

ASL Airflow Ltd models -
Courier Compact
Courier Fruit Sprayer
Cadet
Ensign
Major
Killaspray 4
Killaspray 8
Killaspray 12

3. The smaller capacity hand held pressure sprayers are used for a variety of purposes and are not unconditionally exempt under item 3(1)(b). They may, however, qualify for conditional exemption under item 3(1)(b) where they are purchased for use for spraying insecticides, weedicides and pesticides. Examples of sprayers in this category are -

ASL Polyspray models
ASL Spraymist models

Where sprayers of this kind are not sold for use for spraying insecticides, weedicides etc. they are taxable at the general

rate, currently 20%.

COMMISSIONER OF TAXATION
14 July 1983