

ST 2064 - SALES TAX : REMOVABLE ROTARY CLOTHES HOISTS

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TAXATION RULING NO. ST 2064

SALES TAX : REMOVABLE ROTARY CLOTHES HOISTS

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/216 DATE OF EFFECT:

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1072917	ROTARY CLOTHES HOISTS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT SUB-ITEM 84(2), FIRST SCHEDULE

PREAMBLE Rotary clothes hoists of the kind affixed to the land are exempt under sub-item 84(2), First Schedule. The matter at issue concerned whether that ruling should be extended to cover rotary clothes hoists that are affixed to the land in such a manner that they are readily removable.

FACTS 2. The rotary clothes hoists which fell for consideration were secured by fitting them into specially prepared concrete bases which have been set into the ground. Briefly stated a concrete base is embedded in the ground with the hoists being attached to a socket in the concrete base by means of an anchor pin or a bayonet fitting. The hoists are removable in that the means of attachment to the base enables them to be removed from their sockets to enable the area to be used for other purposes. While the hoists are removable, they are not removed on a regular basis and once fitted to the base socket tend to remain in position as with other rotary clothes hoists.

RULING 3. When fitted into the base socket the removable hoists have the appearance of and perform the same function as other rotary clothes hoists. They are accepted to be exempt as builders hardware under sub-item 84(2), First Schedule.

COMMISSIONER OF TAXATION

26 January 1984