

ST 2118 - SALES TAX : VALERON CONTAINER LINER

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TAXATION RULING NO. ST 2118

SALES TAX : VALERON CONTAINER LINER

F.O.I. EMBARGO: May be released

REF H.O. REF: 84/2785-2 DATE OF EFFECT: Immediate

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1166882	CONTAINER LINERS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT ITEM 96 FIRST SCHEDULE

PREAMBLE Sub-item 96(1), First Schedule exempts from sales tax goods of a kind used to wrap up or secure goods for marketing or delivery including wrapping material or bags consisting of paper, netting, flexible film or metallic foil, or of any combination of those materials.

FACTS 2. The Valeron Container Liner is basically a large bag designed to fit inside a standard shipping container to isolate the contents from the container. The liner is constructed of a high density polyethylene film and includes filling and discharge spouts. Elastic strapping is stitched onto the liner so that it can be attached to the container.

RULING 3. The Valeron Container Liner is exempt from sales tax under sub-item 96(1), First Schedule.

COMMISSIONER OF TAXATION
6 March 1985

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