


ST 2150 - SALES TAX : INFLATABLE OPERATING TABLES

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TAXATION RULING NO. ST 2150

SALES TAX : INFLATABLE OPERATING TABLES

F.O.I. EMBARGO: May be released

REF

H.O. REF: 84/5632-1

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INFLATABLE OPERATING TABLES
FOR USE BY VETERINARY
SURGEONS

SALES TAX EXEMPTIONS
AND CLASSIFICATIONS)
ACT : ITEM 6,
FIRST SCHEDULE

PREAMBLE

Sub-item 6(13) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax veterinary instruments, appliances and materials of a kind ordinarily used by veterinary surgeons.

FACTS

2. An inflatable operating table is available which is specifically designed for use by veterinary surgeons to carry out operations on large animals. It is portable and is described as a special air cushion with a flat, non-slip working surface which can be raised to a convenient working height for the veterinary surgeon to perform an operation. The table is operated by unrolling it in its deflated state, placing it beside the anaesthetised animal, and rolling the animal on to the operating surface. The table is then inflated to the appropriate height using an electrically operated inflator.

RULING

3. The table in question has been designed for, and is marketed for the exclusive use of veterinary surgeons. It qualifies for exemption from sales tax under sub-item 6(13) in the First Schedule.

COMMISSIONER OF TAXATION

24 JULY 1985

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