

# ***ST 2158 - SALES TAX : POWER OR LINE CONDITIONERS AND UNINTERRUPTIBLE POWER SUPPLY UNITS***

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TAXATION RULING NO. ST 2158

SALES TAX : POWER OR LINE CONDITIONERS AND  
UNINTERRUPTIBLE POWER SUPPLY UNITS

F.O.I. EMBARGO: May be released

REF H.O. REF: 84/2534-5 DATE OF EFFECT: IMMEDIATE  
B.O. REF: PARRA: X-1/90C/1 DATE ORIG. MEMO  
ISSUED: 26 JULY 1985

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1199281		SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 90C, FIRST SCHEDULE.

PREAMBLE Sub-item 90C(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax electrical fittings and accessories (including electronically operated electrical fittings and accessories), and electrical materials, being goods of a kind used exclusively or primarily and principally as part of fixed electrical installations in consumers' premises but not including certain specified goods. An example of goods which are not exempt under the sub-item is contained in paragraph 90C(1)(a) which excludes from exemption electronic equipment.

- FACTS
2. Power or line conditioners are electronic units designed to protect sensitive electronic or electrical equipment, e.g. computers, against power supply faults such as voltage sags and surges and power line noise transients which can vary the power supply from the normal 240 volts. They ensure a clean, constant 240 volts AC power supply to equipment to which they are attached.
  3. Uninterruptible power supply (UPS) units are also electronic in nature. They perform the same functions as power or line conditioners but can also provide an emergency power supply to equipment for specified periods of time in cases of total power loss from the mains supply.
  4. Larger power or line conditioners and UPS units are designed for fixed installation in consumers' premises. Smaller units are portable being fitted with three pin plugs and leads. They are not designed for fixed installation. The larger units are normally interfaced after, and remote from, the user's distribution switchboard. They do not clean all power used in a consumer's premises; they only clean power to the specific pieces of sensitive equipment with which they are interfaced, e.g. computers.
  5. Power or line conditioners and UPS units range from basic units to those which are highly sophisticated. They generally are marketed under various descriptions including line filters, voltage regulators, isolation transformers and motor-generator buffer sets.

RULING

6. Power or line conditioners and UPS units are not electrical fittings and accessories (including electronically operated electrical fittings and accessories) within the meaning of sub-item 90C(1). They are not fittings or accessories for use as part of fixed electrical installations.

7. Power or line conditioners and UPS units are separate items of equipment. They do not come within the scope of sub-item 90C(1) in the first instance. They are also excluded from sales tax exemption by paragraph 90C(1)(a) as electronic equipment (not being electronically operated electrical fittings and accessories). Power or line conditioners and UPS units are taxable at the general rate of sales tax, which is currently 20%.

COMMISSIONER OF TAXATION

7 August 1985

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