


# ***ST 2221 - SALES TAX : RAIL AND ROAD CONTAINERS***

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TAXATION RULING NO. ST 2221

SALES TAX : RAIL AND ROAD CONTAINERS

F.O.I. EMBARGO: May be released

REF H.O. REF: 85/2829-2 DATE OF EFFECT: Immediate  
B.O. REF: Brisbane : K113 DATE ORIG. MEMO ISSUED: 10 January  
1986

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1075947	RAIL AND ROAD CONTAINERS - BOXES, CASES AND CRATES	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 93, FIRST SCHEDULE.

PREAMBLE The question has arisen whether certain rail and road containers used for the transport of goods are boxes, cases or crates for the purposes of sub-item 93(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act.

2. Sub-item 93(1), First Schedule, exempts boxes, cases and crates manufactured in Australia for use in marketing goods manufactured in Australia which are exempt from sales tax.

3. The containers in question are manufactured in Australia for use primarily in the transport of raw materials to be used in producing explosives. The raw material is an exempt product manufactured in Australia.

4. The containers are made of steel and lined with fibre-glass. They are designed to carry dry freight bulk cargo by rail or road and measure approximately 6.1m x 2.5m x 2.6m. They are capable of carrying up to 21 tonnes. The containers are fitted with roof-hatches and base discharge hatches to facilitate loading and unloading. A permanent ladder is affixed to the rear of the container to provide access to the roof.

5. The containers have been designed primarily to transport raw materials used in the manufacture of explosives but they are also capable of use in the transport of a wide range of dry bulk goods and other goods including general freight and palletized freight.

RULING 6. The dimensions and specifications of the containers are such that the containers could not be described as boxes, cases or crates. They are pieces of equipment in their own right and are recognised as transportation containers. They are considered to be something more than "boxes, cases or crates" in the ordinary meaning of these words and do not come within those terms for the purposes of sub-item 93(1), First Schedule. The fact that they are "box-like" or rectangular in shape does not make them a "box, case or crate".

7. Rail and road containers are identifiable articles in their own right and are not covered by sub-item 93(1), First

Schedule. They are taxable at the general rate which is currently 20%.

COMMISSIONER OF TAXATION  
18 March 1986

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