


# ***ST 2238 - SALES TAX : ORGANIZATIONS ESTABLISHED FOR THE RELIEF OF UNEMPLOYED PERSONS***

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TAXATION RULING NO. ST 2238

SALES TAX : ORGANIZATIONS ESTABLISHED FOR THE RELIEF OF  
UNEMPLOYED PERSONS

F.O.I. EMBARGO: May be released

REF H.O. REF: 85/4762-9 DATE OF EFFECT:

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1078116	UNEMPLOYED PERSONS PUBLIC ORGANIZATIONS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; SUB-ITEM 81(1)(d), FIRST SCHEDULE.

PREAMBLE Sub-item 81(1)(d) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax goods for use, and not for sale, by a public organization which the Commissioner is satisfied is established and maintained for the relief of unemployed persons.

FACTS 2. A non-profit body was incorporated to build a sailing ship to mark the occasion of South Australia's 150th anniversary. The project has been financed from government grants, donations of money, membership fees etc. and assisted by donations of materials and labour. Most of the work force engaged in building the ship were previously unemployed persons. On completion the ship will be for use principally for the purposes of pleasure, sport or recreation both in sail training and in other ways.

RULING 3. Although the organization has provided some work experience for previously unemployed persons during construction of the vessel, it has been established and maintained mainly to build and to operate the sail training ship. The fact that it has been able to employ previously unemployed people does not make it a public organization established and maintained for the relief of unemployed persons within the meaning of sub-item 81(1)(d). The sub-item contemplates bodies, organizations etc. which provide relief, assistance, encouragement etc. to people while they are unemployed.

4. Exemption under sub-item 81(1)(d) is not available for goods purchased by the non-profit body for its own use, nor is exemption available under any other provision in the sales tax law.

COMMISSIONER OF TAXATION  
1 May 1986

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