

ST 2278 - SALES TAX : POLYGAL - POLYCARBONATE STRUCTURED SHEETING

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TAXATION RULING NO. ST 2278

SALES TAX : POLYGAL - POLYCARBONATE STRUCTURED SHEETING

F.O.I. EMBARGO: May be released

REF H.O. REF: 86/7581-3 DATE OF EFFECT: Immediate

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1210209	POLYGAL BOARDS, SHEETS AND LININGS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 83, FIRST SCHEDULE

PREAMBLE Subject to certain exclusions sub-item 83(3) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax boards, sheets and linings to be used in the construction or repair of, and wrought into or attached to so as to form part of, buildings or other fixtures.

2. Polygal is polycarbonate structured sheeting which is manufactured in varying grades of thickness, weight, width, length and colour. It has similar applications to perspex and glass. It is used in the building industry in the construction of greenhouses, suspended ceilings, transparent roofs, office partitions, shower doors, bus shelters, swimming pool enclosures, etc. It is also used in the production of motor vehicles, aircraft, furniture and other goods.

RULING 3. Polygal is not the subject of any specific exemption in the sales tax law and is taxable at the general rate of 20%. It qualifies for conditional exemption under sub-item 83(3), however, when it is used in the construction or repair of buildings or other fixtures so as to form part of the buildings or other fixtures.

4. Manufacturers who purchase polygal for use as a raw material in the production of goods such as motor vehicles and furniture may obtain it free of tax under quotation of their sales tax certificates.

COMMISSIONER OF TAXATION
8 September 1986