


ST 2284 - SALES TAX : MULTI PURPOSE FOAM PRODUCTS

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TAXATION RULING NO. ST 2284

SALES TAX : MULTI PURPOSE FOAM PRODUCTS

F.O.I. EMBARGO: May be released

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1209169	MULTI PURPOSE FOAM PRODUCTS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 85A(3), FIRST SCHEDULE

PREAMBLE Sub-item 85A(3) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax putties, wood fillers and wall size of a kind marketed exclusively, or primarily and principally, for application to buildings or other fixtures.

FACTS 2. There is a range of products on the market which may broadly be termed multi purpose foam products. They are marketed under names such as Fomofill, Sista Foam, Touch 'n' Foam and Multi-Foam. The products are sold in aerosol cans. Upon application the foam expands to approximately 2 1/2 times its dispensed volume setting to a firm consistency. Any excess may be trimmed or cut away with a fine tooth saw or sharp knife.

3. The products are marketed as having a number of applications, i.e. fillers, fasteners, sealers and insulators, and are used for the following purposes -

- (i) To fill and seal around floor and wall penetrations involving piping, ductwork and electrical conduit;
- (ii) In vermin proofing buildings by filling mouse holes and gaps in roof and ceiling structures;
- (iii) As an adjunct to steel and timber formwork to prevent concrete running out through corner holes;
- (iv) To fill and seal gaps in buildings;
- (v) To insulate copper wires;
- (vi) In repairing damaged insulation panels in refrigeration equipment and sea containers.

RULING 4. While there is some evidence that multi purpose foam products are used in circumstances other than for application to buildings or other fixtures there is substantial and sufficient use to accept that the products are of a kind marketed for application to buildings or other fixtures.

5. Multi purpose foam products have many properties of a putty and are considered to be "putties" within the meaning of that term in sub-item 85A(3). The products qualify for exemption under that sub-item.

COMMISSIONER OF TAXATION
22 September 1986