


ST 2351 - SALES TAX : PORTABLE TOILETS AND SHOWERS

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TAXATION RULING NO. ST 2351

SALES TAX : PORTABLE TOILETS AND SHOWERS

F.O.I. EMBARGO: May be released

REF N.O. REF: 87/3312-1 DATE OF EFFECT: Immediate

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1206430	PORTABLE TOILETS PORTABLE SHOWERS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; SECTION 6A: ITEM 15, THIRD SCHEDULE

PREAMBLE Section 6A in the Sales Tax (Exemptions and Classifications) Act applies to pre-fabricated buildings or pre-fabricated building sections. It operates to reduce the sale value of pre-fabricated buildings or pre-fabricated building sections to an amount equal to the sale value of the taxable components incorporated in the goods.

2. Sub-item 15(1) in the Third Schedule to the Sales Tax (Exemptions and Classifications) Act taxes at 10% the following goods:-

'Movable toilet pans or chemical sanitary units, seats and covers for movable toilet pans or chemical sanitary units and articles for use in the sealing of movable toilet pans.'

3. Consideration has recently been given to the classification of portable toilet units of the type used at building sites, sporting events and other places where it is necessary to provide temporary sanitary facilities.

FACTS 4. Portable toilet units are small self-contained free standing cubicles, approximately 1200 mm square and 2250 mm high, consisting of flooring, roof and walls fitted with a door and containing a toilet pan. The toilet units are constructed from various materials; some are made from moulded fibreglass while others consist of aluminium polystyrene core sandwich panels.

5. Each unit contains its own water supply and waste holding tank. Other features such as vents, exhaust fans and hand basins are sometimes fitted. Lifting points and skid mounts are incorporated so that the units can easily be re-located. Some units are available with a specially designed trailer to transport the units while others have wheels permanently attached.

6. Portable shower units of similar dimensions are also available and are constructed along the same lines as the portable toilet units.

RULING 7. Portable toilet and shower units are designed for ease

of relocation and are not used as permanent installations. They are not pre-fabricated buildings or pre-fabricated building sections within the meaning of section 6A.

8. Portable toilets are considered to come within the description of movable toilet pans. They are covered by item 15, Third Schedule, whether they are demountable or have wheels permanently attached. They are taxable at 10%. Where the units are supplied with a trailer for transport purposes but the units are demountable, the trailer being used only to transport the unit between sites, the trailer does not form part of the portable toilet. It retains its identity as a trailer and is taxable at the general rate, currently 20%.

9. There is not any item in the Third Schedule or any other Schedule which refers to portable showers. In the absence of any specific provision covering them they are taxable at the general rate of 20%.

COMMISSIONER OF TAXATION
9 JULY 1987