


ST 2367 - SALES TAX : HIGH PRESSURE WATER WASHERS FOR HOUSEHOLD CLEANING PURPOSES.

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TAXATION RULING NO. ST 2367

SALES TAX : HIGH PRESSURE WATER WASHERS FOR HOUSEHOLD
CLEANING PURPOSES.

F.O.I. EMBARGO: May be released

REF N.O. REF: 1.87/6022-5 DATE OF EFFECT: Immediate

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1211316	HIGH PRESSURE WATER WASHERS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEMS 1 AND 2, THIRD SCHEDULE

PREAMBLE Sub-item 1(g) in the Third Schedule to the Sales Tax (Exemptions and Classifications) Act ("The Act") taxes at the rate of 10% goods of a kind ordinarily used for household purposes, namely vacuum cleaners, carpet sweepers, floor polishers and other appliances for use for cleaning purposes.

2. Item 2 in the Third Schedule to the Act taxes at the rate of 10%, parts, fittings and accessories for goods covered by item 1.

3. The question has been raised whether high pressure water cleaning units and fittings and accessories therefor are covered by these items.

FACTS 4. The high pressure water cleaning units basically comprise a small electric driven pump that in operation increases substantially the pressure of water. The water source may be a tank, pond, bucket or plastic container. An injector or suction probe is placed into the water source and connected to the pump unit. The water is drawn from the source by the pump and pressurised, being released through a length of high pressure hose with an adjustable nozzle for high and low pressure. The units generally weigh less than 20 kilograms and are portable, having a handle for carrying to and from the work place.

5. The units have a range of attachments for performing certain tasks. Besides the normal pressure hose attachment there are brush kits for car washing, drain kits for cleaning drains and sand kits for sandblasting. Where sandblasting is carried out the injector or suction probe is placed in a bag of sand.

6. The units can be used for a wide range of cleaning jobs. Examples of uses are cleaning cars, house windows, house roofs, garden fences and paths, household drains, motor mowers and bicycles. In fact they can be used for virtually any household cleaning chore which will stand pressure cleaning.

7. Although the units can be used for industrial cleaning, their use is directed principally to cleaning jobs

around the home and garden. Because their operating pressure and flow rate generally are less than for commercial/industrial units they would not be entirely suitable for industrial cleaning.

RULING

8. In Commissioner of Taxation v. Sherwood Overseas Pty Ltd 85 ATC 4267; 16 ATR 473, the Supreme Court of Western Australia held that the words "other appliances" after the specific articles in sub-item 1(g) are not limited to floor cleaning devices and that the use of the words "ordinarily used for household purposes" in item 1 distinguishes particular goods from similar goods that have commercial or industrial uses. "Household purposes" was also accepted to be an activity "in or about a dwelling house".

9. The high pressure water cleaning units in question are essentially for use outdoors and are for use in or about the dwelling house rather than for commercial or industrial purposes. The following units that have come to the attention of this office are taxable at the rate of 10% under sub-item 1(g) in the Third Schedule to the Act:-

K.E.W. 0901K Hobby
Interpump 'Quiky' Turbo 8-70
Interpump 'Quiky' Turbo 11-50
Karcher HD 555

10. Fittings and accessories for the units, for example the brush kit, sand kit and drain kit, are also taxable at the rate of 10% under item 2 in the Third Schedule to the Act.

COMMISSIONER OF TAXATION
29 October 1987