


# ***ST 2368 - SALES TAX : IRRIGATION TUBING AND FITTINGS***

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TAXATION RULING NO. ST 2368

SALES TAX : IRRIGATION TUBING AND FITTINGS

F.O.I. EMBARGO: May be released

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1211321	IRRIGATION TUBING IRRIGATION FITTINGS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 18, FIRST SCHEDULE.

PREAMBLE Item 18(1) in the First Schedule provides exemption from sales tax for piping or tubing made principally of synthetic resin and which is for use for irrigation, water supply, drainage or sewerage purposes. However, exemption is excluded for tubing which is made of rubber or is used principally in the same manner as rubber hose e.g. domestic garden hose.

2. Consideration has recently been given to the sales tax classification of piping and tubing used for trickle and spray irrigation purposes.

FACTS 3. Trickle irrigation involves the continuous slow application of water through irrigation piping with small outlets, commonly termed emitters, drippers, micro-jets, or the pipe itself may be porous. Sprinkler or spray systems involve the installation of sub-surface tubing with pop-up or fixed sprinklers that are activated when the water is turned on. Both systems are often found in the fruit and vegetable industry and increasingly in larger horticultural and agricultural ventures. They are also used in parks and domestic gardens.

4. The most commonly used piping in such systems is made of lightweight polyethylene tubing which is installed on site with various fittings to form either a trickle or a sprinkler irrigation system. The systems are connected to water supply pipes and may be either a surface or a sub-surface system installed in one place permanently or for an indefinite period of time.

5. In contrast, rubber garden hose is portable and designed to be moved from one place to another. It is not ordinarily used for irrigation or water supply purposes.

RULING 6. Synthetic resin piping for use in sub-surface and other trickle or spray irrigation systems is exempt under item 18(1), First Schedule. No distinction is drawn between small and large scale use. Fittings for this tubing such as emitters, micro-jets, spray jets and pop-up sprinklers are exempt under item 18(2), First Schedule.

7. Rubber and other garden hoses of a kind used in domestic gardens are excluded from item 18(1) and are taxable at the general rate - currently 20%.

COMMISSIONER OF TAXATION  
29 October 1987