


ST 2428 - SALES TAX : SAFETY DEVICE FOR BOTTLED GAS SYSTEMS

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TAXATION RULING NO. ST 2428

SALES TAX : SAFETY DEVICE FOR BOTTLED GAS SYSTEMS

F.O.I. EMBARGO: May be released

REF N.O. REF: 88/3431-8 DATE OF EFFECT: Immediate

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1211358	SAFETY DEVICE FOR BOTTLED GAS SYSTEMS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 99A(1), FIRST SCHEDULE

PREAMBLE This Ruling considers the sales tax classification of a safety device, marketed for use with bottled gas systems.

2. Subitem 99A(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax cylinders of a kind used in the marketing of gases for industrial, medical or domestic use, being portable cylinders in which the gases are delivered to consumers.

3. Subitem 99A(2) exempts parts and accessories for cylinders covered by subitem 99A(1) and materials placed in those cylinders to facilitate their use as containers of acetylene gas.

FACTS 4. The safety device is a fitting connected to an L.P. gas cylinder between the cylinder outlet and the regulator. It acts as an automatic shut off mechanism and stops the flow of gas from the cylinder if a major leak occurs due to a broken or fractured pipe. The safety device will also stop the gas flow if fire burns through supply pipes or hoses.

5. The fitting also incorporates a gauge which indicates whether there is an adequate gas supply or whether a refill is required.

RULING 6. Cylinders designed for filling with liquid petroleum gas are exempt from sales tax under subitem 99A(1), First Schedule.

7. The safety device is an accessory for use with exempt cylinders, and is exempt from sales tax under subitem 99A(2), First Schedule.

COMMISSIONER OF TAXATION
30 June 1988