


# ***ST 2439 - SALES TAX: STAPLES FOR USE WITH TACKING OR STAPLING MACHINES IN THE CONSTRUCTION OF BUILDINGS, ETC.***

 This cover sheet is provided for information only. It does not form part of *ST 2439 - SALES TAX: STAPLES FOR USE WITH TACKING OR STAPLING MACHINES IN THE CONSTRUCTION OF BUILDINGS, ETC.*

This document has been Withdrawn.

There is a [Withdrawal notice](#) for this document.

TAXATION RULING NO. ST 2439

SALES TAX: STAPLES FOR USE WITH TACKING OR STAPLING  
MACHINES IN THE CONSTRUCTION OF BUILDINGS, ETC.

F.O.I. EMBARGO: May be released

REF N.O. REF: 88/890-7 DATE OF EFFECT: IMMEDIATE

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1010854	STAPLES FOR USE IN CONSTRUCTION OF BUILDINGS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT: SUBITEM 84(2), FIRST SCHEDULE

PREAMBLE This Ruling considers the classification of certain staples for use with tacking or stapling machines that are used principally in the course of the construction or repair of buildings.

2. Subitem 84(2) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax builders' hardware (not including certain goods which are not relevant to the present case), being goods of a kind used in the construction or repair of, and wrought into or attached to, so as to form part of buildings or other fixtures, including, inter alia, staples.

FACTS 3. The staples in question are marketed as "Truss Industry Staples" or "Plasterboard Staples". They are used with pneumatic staplers principally in the construction and repair of buildings. More specifically they are used with roofing staplers and plasterboard staplers.

4. The purposes for which the staples are used in the building industry include -

- . the manufacture of wall and roof trusses;
- . the affixing of gyprock to wall frames;
- . the attachment of wooden and particle board flooring;  
and
- . the attachment of insulation to wall and roof frames.

5. The staples described above are marketed principally through builders' suppliers. Their dimensions vary, from 18 mm to 25 mm crown and 19 mm to 40 mm in the shank or leg. They are all manufactured from 16 gauge galvanised wire which is flattened slightly during manufacture.

RULING 6. Truss Industry Staples and Plasterboard Staples are goods of a kind used in the construction or repair of buildings and are exempt under subitem 84(2), First Schedule.

COMMISSIONER OF TAXATION  
29 September 1988

