


# ***ST 2029 - SALES TAX : PINE POLE PRODUCTS***

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TAXATION RULING NO. ST 2029

SALES TAX : PINE POLE PRODUCTS

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/77 DATE OF EFFECT: Immediate

B.O. REF: Melb: 6/SC/5 398 033 DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1104486	PINE POLE PRODUCTS - ROLAPAK EZY EDGE TIMBER CUT INTO LENGTHS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT ITEMS 84(2), 86(1), 90(a) FIRST SCHEDULE

FACTS                      Rolapak Ezy Edge consists of split-treated pine poles cut into short lengths (80mm-200mm high) and linked together by galvanised steel wire and metal staples and sold in packs of three metre lengths. The product is put up for sale as a garden edging and is in competition with products such as pre-cast concrete garden edging, railway sleepers and other similar products made of rock, bricks or timber.

RULING                    2.                    Because Rolapak Ezy Edge has the essential character of timber cut into lengths, all the components of Rolapak Ezy Edge are exempt from sales tax under the following First Schedule items:

- (a) cut split logs - exempt under item 90(a)
- (b) galvanised steel wire - exempt under item 86(1)
- (c) galvanised staples - exempt under item 84(2).

COMMISSIONER OF TAXATION

16 May 1983