


ST 2049 - SALES TAX : ELECTRONICALLY OPERATED TIME SWITCHES

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TAXATION RULING NO. ST 2049

SALES TAX : ELECTRONICALLY OPERATED TIME SWITCHES

F.O.I. EMBARGO: May be released

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1115277	ELECTRICAL FITTINGS TIME SWITCHES	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT SUB-ITEM 90C(1), FIRST SCHEDULE

PREAMBLE Prior to the 1983-84 Budget, electronically operated time switches did not qualify for exemption from sales tax under sub-item 90C(1). Mechanically operated time switches, on the other hand, did qualify for exemption under sub-item 90C(1). One of the measures announced in the Budget was an amendment to sub-item 90C(1) to exempt electronically operated electrical fittings and accessories.

FACTS 2. Programmable electronic time switches are devices which may be pre-set to automatically control the flow of the electrical power source to equipment such as lights and heating/cooling appliances. The switches are available in two forms, those which are surface mounted and directly fixed into the fixed electrical installation of premises and those which are portable and into which the appliance to be controlled is plugged.

RULING 3. Programmable electronic time switches which are of a kind used exclusively or primarily and principally as part of fixed electrical installations in consumers' premises, i.e. those that are surface mounted and wired into the fixed electrical installations, are exempt under sub-item 90C(1). Portable time switches continue to attract tax at the general rate of 20%.

COMMISSIONER OF TAXATION

20 October 1983