

ST 2071 - SALES TAX : PUMPING EQUIPMENT FOR WATER SUPPLY PURPOSES

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TAXATION RULING NO. ST 2071

SALES TAX : PUMPING EQUIPMENT FOR WATER SUPPLY PURPOSES

F.O.I. EMBARGO: May be released

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1082582	PUMPING EQUIPMENT FOR WATER SUPPLY PURPOSES	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT SUB-ITEM 18(5) FIRST SCHEDULE

FACTS Some landholders in fire prone areas have purchased pumps to be used to fight fires where there has been a drop in mains pressure due to bushfires.

RULING 2. Sub-item 18(5), First Schedule, provides conditional exemption for pumping equipment and parts therefor for water supply purposes. This item is intended to apply to pumps, etc. for use in connection with water supplies, such as bores and wells, especially where public water supplies are unavailable. Where pumps are used for general water supply purposes, the fact that they would be on occasions used for pumping water for the fighting of fires would not prevent exemption applying. Pumping equipment purchased by people in fire prone areas to augment the public water supply, should a drop in mains pressure occur in the event of a fire, is accepted as being for water supply purposes and will qualify for conditional exemption under sub-item 18(5). Similarly, pumping equipment for use in pumping water from a creek or a dam for fighting fires is also accepted as being for water supply purposes and conditionally exempt when so used under sub-item 18(5).

COMMISSIONER OF TAXATION

27 March 1984

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