


ST 2071W - Notice of Withdrawal - Sales tax: pumping equipment for water supply purposes

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: pumping equipment for water supply purposes

Sales Tax Ruling ST 2071 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2071 explains that subitem 18(5) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*, provides conditional exemption for pumping equipment and parts for water supply purposes. 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.
2. 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 subitem 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 under subitem 18(5) when so used.
3. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
4. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation
21 February 2007

ATO references

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Sales Tax -- Exemption -- exempt goods