


ST 2082 - SALES TAX : COALESCING PLATE SEPARATORS

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TAXATION RULING NO. ST 2082

SALES TAX : COALESCING PLATE SEPARATORS

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/22/6 DATE OF EFFECT: Immediate

B.O. REF: Sydney
22/A/2 009 653 DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1090099	SEPARATOR PLATES DRAINAGE SYSTEMS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT SUB-ITEM 18(2), FIRST SCHEDULE

FACTS Coalescing plate separators are manufactured from a polypropylene based material in the form of corrugated sheets fitted with lugs which enable the sheets to be stacked, at intervals, in gravity feed separators in drainage systems to filter oil from oily water effluent so that clear water is dispersed into sewerage or other waste outlets.

2. The plate separators are marketed as:
 - (a) a part of a complete separation system; and
 - (b) for installation in existing systems.

RULING 3. The coalescing plate separator system qualifies for conditional exemption from sales tax under sub-item 18(2) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act when fitted to piping or tubing in drainage and sewerage systems. It also qualifies for conditional exemption when for use in circumstances that come within the scope of the aids to manufacture provisions.

4. Coalescing plate separators are accepted as parts for fittings that qualify for conditional exemption under sub-item 18(2) and the plate separators themselves also qualify for conditional exemption under that sub-item.

COMMISSIONER OF TAXATION
4 JULY 1984

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