


ST 2100 - SALES TAX : ZELOS WASTE HEAT RECOVERY SYSTEM

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TAXATION RULING NO. ST 2100

SALES TAX : ZELOS WASTE HEAT RECOVERY SYSTEM

F.O.I. EMBARGO: May be released

REF H.O. REF: 83/5509-6 DATE OF EFFECT: 29 Sept 1983

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1132137	WASTE HEAT RECOVERY SYSTEM ZELOS ENERGY RECOVERY SYSTEM	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT, ITEM 90F, FIRST SCHEDULE

FACTS The Zelos waste heat recovery system is a water heating system designed to heat water by harnessing the waste heat of air cooled refrigeration systems. The Zelos system is designed and used principally in commercial or industrial applications. The waste heat generated by domestic refrigeration is insufficient to operate the Zelos system effectively.

RULING 2. The Zelos waste heat recovery system is taxable at the general rate. It does not qualify for the exemption from tax provided by item 90F in the First Schedule to the Sales Tax (Exemptions and Classifications) Act because that exemption is limited to bath heaters, sink heaters and other water heating and hot water storage equipment of a kind installed as fixtures in houses.

COMMISSIONER OF TAXATION
23 November 1984

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