


ST 2184 - SALES TAX : PVC SWING DOORS, STRIP DOORS, STRIP PARTITIONING AND WELDSCREENS

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TAXATION RULING NO. ST 2184

SALES TAX : PVC SWING DOORS, STRIP DOORS, STRIP
PARTITIONING AND WELDScreens

F.O.I. EMBARGO: May be released

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1194231	FLEXIBLE PVC SWING DOORS PVC STRIP DOORS PVC STRIP PARTITIONING PVC WELDScreens	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEMS 84 and 113G, FIRST SCHEDULE; ITEM 8, THIRD SCHEDULE.

PREAMBLE Sub-item 84(2) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax builders' hardware being goods of a kind used in the construction or repair of, and wrought into or attached to so as to form part of buildings or other fixtures. Item 113G in the First Schedule exempts from sales tax equipment of a kind used exclusively or primarily and principally, in the course of industrial operations to protect persons engaged in those operations. Paragraph (a) of sub-item 8(1), Third Schedule covers household drapery and soft furnishings namely curtains and textile cords for fastening curtains; plastic eyelet tape for use as part of plastic shower curtains.

FACTS 2. PVC Swing Doors consist of a pair of flexible PVC sheets each fixed to a frame at one side and the top. The sides of the frames are permanently fixed to the door jamb in a manner that allows them to swing in both directions. The doors are marketed for use in supermarkets, hospitals, warehouses etc. to control temperature, noise, external contaminants etc. Due to their size the doors are generally installed by builders or tradesmen employed by the manufacturer. The majority of the doors have been sold for installation in commercial and industrial buildings during construction.

3. PVC Strip Doors and Strip Partitioning consist of a series of independently hung transparent flexible PVC strips fixed to a head rail which is usually made of aluminium. The doors and partitioning come with strips of varying degrees of width and thickness and the larger ones are generally manufactured to suit the requirements of the customer and installed by tradesmen employed by the manufacturer. Strip doors and partitioning for heavy industrial use are too large and heavy to be removed and are therefore permanently affixed to buildings. They are used to control temperature, dust, noise, fumes and humidity. Flexible Strip Doors with lighter weight strips are commonly used in milk bars, restaurants, shops and

refrigerated vehicles. They are not wrought into or attached to so as to form part of buildings etc. The aluminium head rail of such doors is attached to the doorway by screws but the shape of the the screw holes is designed so as to facilitate easy removal for cleaning, repair or storage. The light weight strip doors serve similar purposes to their heavier industrial counterparts.

4. PVC Weldscreen is used in factories as a screen around persons engaged in welding and is made from a heavy duty green PVC which absorbs harmful ultra violet radiation. In many cases the weldscreen is attached to overhead moveable door track so that it can be pushed to one side when welding is not in progress. Otherwise, weldscreen has similar components to Strip Doors and Strip Partitioning.

RULING

5. PVC Swing Doors are unconditionally exempt from sales tax under sub-item 84(2), First Schedule.

6. PVC Strip Doors and Strip Partitioning which are of a kind used in the construction or repair of, and wrought into or attached to so as to form part of, buildings or other fixtures are accepted as builders' hardware and are exempt from sales tax under sub-item 84(2), First Schedule.

7. Flexible Strip Doors do not qualify for exemption under sub-item 84(2). These light weight strip doors are taxable at 10% under paragraph (a) of sub-item 8(1), Third Schedule. These goods serve similar purposes to household strip curtains and it is accepted that they are of the same class as those curtains.

8. PVC Weldscreens are unconditionally exempt from sales tax under item 113G, First Schedule.

COMMISSIONER OF TAXATION
22 November 1985

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