


ST 2228 - SALES TAX : FILTERS FOR SWIMMING POOLS, SPA BATHS, SPA POOLS AND HOT TUBS

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TAXATION RULING NO. ST 2228

SALES TAX : FILTERS FOR SWIMMING POOLS, SPA BATHS, SPA
POOLS AND HOT TUBS

F.O.I. EMBARGO: May be released

REF H.O. REF: 86/2371-6 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1077828	SWIMMING POOL FILTERS SPA FILTERS HOT TUB FILTERS CLEANING APPLIANCES	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEMS 1 AND 12, THIRD SCHEDULE

PREAMBLE Paragraph (g) of item 1 in the Third Schedule to the Sales Tax (Exemptions and Classifications) Act taxes at the rate of 10% vacuum cleaners, carpet sweepers, floor polishers and other appliances for use for cleaning purposes, being goods of a kind ordinarily used for household purposes.

2. In Sherwood Overseas Pty. Ltd. v FCT 85 ATC 4267; 16 ATR 473 it was held that an automatic domestic swimming pool cleaning device known as "Kreepy Krauly" designed to clean the walls and bottoms of pools was covered by item 1(g), Third Schedule.

3. Following that decision representations have been made that domestic swimming pool filters are taxable at 10% under item 1(g) on the basis that they "clean" the water.

RULING 4. The decision in Sherwood Overseas Pty. Ltd. v FCT related to a device for cleaning walls and bottoms of pools. It is not authority for the proposition that swimming pool filters are covered by item 1(g), Third Schedule. Having regard to the ordinary meaning of the words and the context in which they appear, it is not accepted that swimming pool filters are appliances of the kind used for cleaning purposes covered by item 1(g), Third Schedule. They are taxable at the general rate of 20%.

5. It is clearly the intention of the sales tax legislation that swimming pool filters should be taxed at the general rate. The Explanatory Memorandum circulated with the Sales Tax (Exemptions and Classifications) Amendment Bill 1983 by which the former sub-item 90F(2) in the First Schedule was amended to exclude from exemption filtering appliances or equipment of a kind installed in or in connection with swimming pools. It states that the intention of the amendment was to tax swimming pool filters at the rate of 20%. Furthermore, the Explanatory Memorandum circulated with the Sales Tax (Exemptions and Classifications) Amendment Bill 1985, which provided for the repeal of item 90F and the introduction of the new item 12, effective from 20 September 1985, confirmed that the purpose of the exclusion of filtering appliances or equipment of a kind

installed exclusively or principally in or in connection with swimming pools, spa baths, spa pools and hot tubs was that they would be taxable at the general rate of 20%.

6. Swimming pool filters, filters for spa baths, spa pools and hot tubs are taxable at 20%.

COMMISSIONER OF TAXATION

10 April 1986

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