


ST 2244 - SALES TAX : AIR IONIZERS AND PURIFIERS

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TAXATION RULING NO. ST 2244

SALES TAX : AIR IONIZERS AND PURIFIERS

F.O.I. EMBARGO: May be released

REF

H.O. REF: 85/8395-1

DATE OF EFFECT:

B.O. REF:

DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1137237	AIR IONIZERS AIR PURIFIERS CLEANING APPLIANCES	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 1, THIRD SCHEDULE

PREAMBLE

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

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 an appliance to which paragraph 1(g) referred.

3. Following that decision representations have been made that air ionizers and purifiers are taxable at 10% under paragraph 1(g) on the basis that they "clean" the air.

FACTS

4. Air ionizers and purifiers produce negative ions which attach themselves to dust and pollutant particles. The negative ions are then drawn towards oppositely charged surfaces resulting in the dust and pollutant particles being precipitated out of the atmosphere, thus cleaning the air.

RULING

5. The decision in Sherwood Overseas Pty. Ltd. v. F.C. of T. related to a device for cleaning walls and bottoms of pools. It is not authority for the proposition that air ionizers and purifiers 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 air ionizers and purifiers are appliances of the kind used for cleaning purposes as contemplated in paragraph 1(g). While the court held in the Sherwood Overseas case that paragraph 1(g) was not limited to either electrically powered appliances or appliances for the cleaning of floors, it is considered that the paragraph is directed towards appliances that clean some physical object whether it be walls, floors, curtains, furniture, etc. and does not extend to air purifying appliances.

6. Air ionizers and purifiers are taxable at the general rate of 20%.

COMMISSIONER OF TAXATION
21 May 1986

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