


# ***ST 2248 - SALES TAX : SWIM/SPA POOL LINERS***

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TAXATION RULING NO. ST 2248

SALES TAX : SWIM/SPA POOL LINERS

F.O.I. EMBARGO: May be released

REF H.O. REF: 86/1625-6 DATE OF EFFECT: Immediate

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1137313	SWIMMING POOLS SPA POOLS SWIMMING SPAS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 83, FIRST SCHEDULE; ITEM 11, THIRD SCHEDULE.

PREAMBLE The sales tax classification of fibreglass and other liners for domestic pools described as swimming spas or swim spas has recently been considered.

2. Subject to certain exclusions sub-item 83(3) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax boards, sheets and linings to be used in the construction or repair of, and wrought into or attached to so as to form part of, buildings or other fixtures, but not including vinyl liners, fibreglass liners or other similar liners for swimming pools.

3. Sub-item 11(1), Third Schedule, taxes at the rate of 10% vinyl liners, fibreglass liners and other similar liners for swimming pools, being swimming pools that are fixtures.

FACTS 4. Pools constructed with the liners in question are variously marketed as swim spas or swimming spas. One pool on the market measures 4.3 metres long, 2.3 metres wide and 1.2 metres deep. Other pools were of similar dimensions. The liners are moulded with seating and ducting holes to facilitate the fitting of spa jets. All of the pools in question are constructed as fixtures.

5. The pools are marketed as suitable for use both as a swimming pool and as a spa. In one case, a removable partition is provided so that part of the pool may be partitioned off for use as a spa while the rest is used as a swimming pool. The pools may also be fitted with a strong jet at one end to enable the user to swim on the spot by swimming against a jet of water. The jets are not fitted to the liners at the point of sale but are fitted at the time of installation of the pool.

RULING 6. The relatively small size of the pools does not prevent them from being classified as swimming pools - many small pools which are suitable only for wading, etc. are commercially recognised and ordinarily known as swimming pools. Nor does the addition of moulded seating and spa jets detract from their character as swimming pools.

7. The swim spas and swimming spas are considered to be swimming pools. Accordingly, liners for such pools are excluded from exemption under sub-item 83(3), First Schedule. They are taxable at the rate of 10% under sub-item 11(1), Third Schedule.

COMMISSIONER OF TAXATION

28 May 1986

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