

ST 2283 - SALES TAX : SILICON IMPREGNATED CARDBOARD

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TAXATION RULING NO. ST 2283

SALES TAX : SILICON IMPREGNATED CARDBOARD

F.O.I. EMBARGO: May be released

REF H.O. REF: 86/7581-3 DATE OF EFFECT: Immediate

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1209148	SILICON IMPREGNATED CARDBOARD BOARDS, SHEETS AND LININGS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 83, FIRST SCHEDULE

PREAMBLE Paragraph 83(2)(c) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax boards, sheets and linings made of metal, wood, wood pulp, asbestos or fibro-cement, or of bituminous or other compositions, that are of a kind used exclusively or principally in the construction and repair of, and wrought into or attached to so as to form part of, buildings or other fixtures.

FACTS 2. Silicon impregnated cardboard is used in the building and construction industry. It is produced in flat pieces and manufactured to building specifications. It is formed into 'Waffle Pods' on building sites by folding down the sides of the flat cardboard pieces to form pods in the shape of an open sided box. The pods are used in on-ground waffle-slab house foundations.

RULING 3. Silicon impregnated cardboard is unconditionally exempt from sales tax under paragraph 83(2)(c).

COMMISSIONER OF TAXATION
25 September 1986