


ST 2362 - OFFICE PARTITIONS AND WORKSTATION PANELS

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TAXATION RULING NO. ST 2362

OFFICE PARTITIONS AND WORKSTATION PANELS

F.O.I. EMBARGO: May be released

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REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1211266	WORKSTATION PANELLING	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 83(3) FIRST SCHEDULE

PREAMBLE Item 83(3) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax goods described as boards sheets and linings which are not included under any other exemption item. However, that exemption applies only if those goods -

. are to be used in the construction or repair of; and
. are wrought into or attached so as to form part of; buildings or other fixtures.

2. Consideration was recently given to the classification of office or workstation panelling.

FACTS 3. Modular panelling is used in offices as partitioning and for forming work stations. The generic term workstation furniture or panelling is used to describe these goods.

4. A workstation is a system of linked acoustic screens of various heights below ceiling; standard heights are 1300mm, 1650mm and 2100mm. Most workstation panels have provision for attaching desks, shelves and storage units. The panels commonly have a capacity for ducted services - electricity, telephone and computer wiring or cabling. These service cables may be 'hardwired' or connected into wall, floor or ceiling outlets.

5. Workstation panels are produced by different manufacturers with many individual features. Some panels are prewired; they can be free standing or fixed to power poles whilst others are fixed at one end to the building. The edges of workstation panels commonly incorporate various fixing mechanisms enabling attachment to each other with the body of the panel usually consisting of fabric covered frames, perspex or glass sheets, solid infills of various materials or combinations of these materials.

6. Workstations offer savings in space and cost over conventional fixed partitioning by providing flexibility of positioning of service outlets and alteration of office layout and design without affecting the building fabric.

RULING

7. Workstation panelling is designed to be readily moved or adjusted. It does not come within the description of boards sheets or linings, which are wrought into or attached so as to form part of buildings, or other fixtures and it is not covered by item 83(3) in the First Schedule.

8. There is no other provision in the law which would exempt workstation panelling. The panels are equipment in the nature of furnishings for offices and are taxable at the general rate - currently 20%.

COMMISSIONER OF TAXATION
15 October 1987