


ST 2369 - SALES TAX : PLASTIC FORMWORK

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TAXATION RULING NO. ST 2369

SALES TAX : PLASTIC FORMWORK

F.O.I. EMBARGO: May be released

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

B.O. REF: Newcastle 2 617 072 DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1211337	PLASTIC FORMWORK, BOARDS, SHEETS AND LININGS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT: ITEM 83, FIRST SCHEDULE

PREAMBLE Item 83(2)(c) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts boards, sheets and linings, not elsewhere included in any Schedules, 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. There is an exclusion of specified goods that is not relevant to this Ruling.

FACTS 2. Plastic formwork consists of extruded plastic produced from recycled plastic bags. It is approximately 90mm wide and 6mm thick and is sold in 10m lengths. The top edge of the product has a "C"-shaped groove.

3. The formwork is used in the place of conventional timber formwork for the construction of patios, driveways, footpaths, etc. When the concrete is poured the "C"-shaped groove prevents any overflow. The formwork is not removed but is held in place permanently by the groove which is filled with concrete during pouring. The continuous layer of concrete over the formwork prevents seepage between the concrete and the formwork. The formwork also prevents damage to the concrete by mowers, edgers, and the like.

RULING 4. It is accepted that the plastic formwork becomes a permanent lining for fixtures such as driveways and paths. Plastic formwork is unconditionally exempt from sales tax under paragraph (c) of item 83(2) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act.

COMMISSIONER OF TAXATION
5 November 1987