


ST 2375 - SALES TAX : FIRE LOGS

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TAXATION RULING NO. ST 2375

SALES TAX : FIRE LOGS

F.O.I. EMBARGO: May be released

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1010132	FIREWOOD (SYNTHETIC)	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 47, FIRST SCHEDULE

PREAMBLE Sub-item 47(4) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts firewood produced in Australia.

2. The question has arisen whether fire logs produced synthetically in Australia are covered by sub-item 47(4).

FACTS 3. The fire logs under consideration contain a high percentage of compressed sawdust and/or wood shavings and are bonded by heat and/or by a paraffin wax binder and extruded by a machine into logs. In one case the fire logs consist of 100% sawdust and shavings while in another case they consist of 80% sawdust and 20% paraffin wax binder.

4. The fire logs are marketed for use as fuel in slow combustion room heaters, grates and open fires as a substitute for firewood. Each log has a burning time of 2 to 3 hours similar to that of wood logs.

RULING 5. Fire logs which consist of 80% sawdust or other wood material and which are produced in Australia are accepted to be firewood and are exempt from sales tax under sub-item 47(4), First Schedule.

6. The exemption under sub-item 47(4) is restricted to firewood produced in Australia. Imported fire logs are not exempt but are taxable at the general rate, currently 20%.

COMMISSIONER OF TAXATION
26 November 1987