


ST 2398 - CLEANING FLUIDS FOR REMOVING GRAFFITI

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TAXATION RULING NO. ST 2398

CLEANING FLUIDS FOR REMOVING GRAFFITI

F.O.I. EMBARGO: May be released

REF N.O. REF: 1.88/668-8 DATE OF EFFECT: Immediate

B.O. REF: Parra 3 864 315 DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1010686	CLEANING FLUIDS FOR REMOVING GRAFFITI AND OTHER STAINS FROM WALLS	SALES TAX ACTS

PREAMBLE This Ruling considers the sales tax classification of two lines of cleaning fluids for use for removing graffiti and other stains from walls and other surfaces.

2. Goods can be exempt from sales tax or taxable at the rate of 10%, 20% or 30%, depending on which Schedule to the Sales Tax (Exemptions and Classifications) Act they come within. The Schedules do not cover all goods on the market. Goods which are not covered by any of the Schedules are taxable at 20%.

FACTS 3. The first product is used for the removal of biro, pentel pen, grease, glue and stains from most surfaces. It contains 34% w/w Hydrocarbons and 20% w/w Methylene Chloride. It is applied by atomiser spray to the soiled area which is wiped clean with a wet cloth or hosed with water.

4. The second product is used for the removal of paint from brick and other masonry surfaces. It contains 19.5% w/w Methylene Chloride and 4% w/w Sodium Hydroxide. It is applied by atomiser spray to the soiled area which is scrubbed if necessary and then wiped clean with a wet cloth or hosed with water.

RULING 5. There is no item in the Schedules to the Sales Tax (Exemptions and Classifications) Act which covers the products. They are therefore taxable at the general rate of 20%.

COMMISSIONER OF TAXATION
24 MARCH 1988