


# ***ST 2141 - SALES TAX : RAILWAY : PERISHER SKITUBE***

 This cover sheet is provided for information only. It does not form part of *ST 2141 - SALES TAX : RAILWAY : PERISHER SKITUBE*

This document has been Withdrawn.

There is a [Withdrawal notice](#) for this document.

TAXATION RULING NO. ST 2141

SALES TAX : RAILWAY : PERISHER SKITUBE

F.O.I. EMBARGO: May be released

REF H.O. REF: 84/6424-3 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED: 14 Jan. 1985

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1193216	RAILWAY - PERISHER SKITUBE	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT. ITEM 119B, FIRST SCHEDULE

PREAMBLE Item 119B in the First Schedule exempts goods for use (whether as goods or in some other form, but not as goods for sale) by a person exclusively in or in connection with the establishment, operation or maintenance by that person of a railway providing, primarily and principally for use by the public, a service for the transport of persons or goods (other than a service provided for, or in connection with, purposes of recreation, pleasure or amusement).

FACTS 2. A 3.6 kilometre tube railway is in course of construction to provide an all weather link to a ski resort from a point below the snow line. Although it will be used predominantly by skiers and other persons visiting the resort and more frequent services will be run in the winter months, the railway will operate all year round. It will also provide freight services. The project will be subject to the overriding control of the NSW Government including setting of the timetable and its operators will be independent from the resort owners.

RULING 3. The intended use of the tube railway in transporting skiers and other visitors to the ski resort is, in the circumstances, regarded as a separate and distinct function from that of the ski resort. It is accepted, therefore, that the service will not be provided for or in connection with the purposes of recreation, pleasure or amusement provided at the resort within the meaning of item 119B.

4. Being a railway operated primarily and principally for use by the public, goods for use by the railway operators in the establishment, operation or maintenance of the railway will qualify for exemption under item 119B.

COMMISSIONER OF TAXATION

17 July 1985

<