


# ***ST 2316 - SALES TAX: BUDGET SHOWER TRANSPORTER AND PLASTIC SHOWER SLEEVES***

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TAXATION RULING NO. ST 2316

SALES TAX: BUDGET SHOWER TRANSPORTER AND PLASTIC  
SHOWER SLEEVES

F.O.I. EMBARGO: May be released

REF H.O. REF: 84/5915-1 DATE OF EFFECT: IMMEDIATE

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1210369	SHOWER TRANSPORTER PLASTIC SHOWER SLEEVES DISABLED PERSONS - GOODS FOR USE BY	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 123, FIRST SCHEDULE

PREAMBLE Sub-item 123(1) in the First Schedule exempts goods designed and manufactured expressly for use by persons suffering from sickness, disease or disablement (whether sickness, disease or disablement generally, or a particular kind, or one or more particular kinds of sickness, disease or disablement), being goods of a kind not ordinarily used by persons who are not suffering from sickness, disease or disablement.

FACTS 2. A Budget shower transporter is a chair designed for use in the shower by the disabled. It consists of a stainless steel frame with a polypropylene chair shell. It is fitted with two 100mm swivel castors and two 100mm braking castors and has removable armrests. Stainless steel fold down footrests are also available for attachment to the transporter.

3. Plastic shower sleeves consist of a protection foil and adhesive tape and have a wide range of applications. They provide protection against water and dirt for limbs which have been set in plaster or a dressing or are suffering from burns, allergies or other diseases. They are specifically marketed for use in covering limbs, which are in plaster or dressings, while showering or bathing.

4. Budget shower transporters and plastic shower sleeves of the kind described are accepted as being designed and manufactured expressly for use by disabled persons. They are exempt from sales tax under sub-item 123(1).

COMMISSIONER OF TAXATION  
22 January 1987