


ST 2317 - SALES TAX: SAFETY SIDES FOR HOSPITAL BEDS

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TAXATION RULING NO. ST 2317

SALES TAX: SAFETY SIDES FOR HOSPITAL BEDS

F.O.I. EMBARGO: May be released

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

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1210374	SAFETY SIDES SURGICAL APPLIANCES	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 41, FIRST SCHEDULE

PREAMBLE Item 41 in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax surgical instruments and appliances (and parts therefor) being instruments or appliances which are of a kind sold exclusively or principally by manufacturers or distributors of such instruments or appliances and which are used exclusively or principally in hospitals or by medical practitioners.

FACTS 2. Safety sides for beds are available in a number of designs and sizes. They are generally clamped onto the bed platform side rails and are designed to provide patient safety and comfort and to ensure correct nursing posture. They are marketed as hospital furniture and are available in stainless steel, chrome or epoxy finishes.

RULING 3. Safety sides of the kind marketed and used exclusively or principally for attachment to hospital beds are accepted to be parts for surgical appliances for the purposes of item 41. They are exempt from sales tax under that item.

COMMISSIONER OF TAXATION
22 January 1987