

# ***ST 2339 - SALES TAX : INTERLOCKING PAVING TILES, SPECIAL SOFT SAFETY TILES AND STRIPS***

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TAXATION RULING NO. ST 2339

SALES TAX : INTERLOCKING PAVING TILES, SPECIAL SOFT  
SAFETY TILES AND STRIPS

F.O.I. EMBARGO: May be released

REF N.O. REF: 87/4007-1 DATE OF EFFECT: Immediate

B.O. REF: Parra X-S8-M3/87 DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1218483	"REGUPOL" INTERLOCKING PAVING TILES "REGUPOL" SPECIAL SOFT SAFETY TILES AND STRIPS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT, ITEM 82, FIRST SCHEDULE

PREAMBLE Sub-item 82(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax bricks, blocks, shapes, tiles, sections, slabs and other structural or architectural building units, whether made of burnt clay, marble, granite, stone, cement, concrete, magnesite, cinder-cement, asbestos-cement, fibro-cement, coke-breeze, terracotta, gypsum, terrazzo, or of any other materials or mixtures of materials. The exemption is subject to a number of exclusions. Specifically excluded from exemption are asphalt tiles, cork tiles, linoleum tiles, rubber tiles, vinyl tiles or other similar floor tiles.

2. Consideration has been given to whether 'Regupol' interlocking paving tiles and special soft safety tiles and strips are exempt under sub-item 82(1).

FACTS Interlocking Paving Tiles

3. The interlocking paving tiles, also known as interlocking pavers, are made from compressed rubber and are normally used where a relatively soft outside surface area is required, e.g. children's playground areas, pre-schools, kindergartens, hospitals and old people's homes. The pavers are approximately 200mm long, 165mm wide and 43mm thick. They can be bedded into a sand/cement mixture like that used for paving bricks or they can be affixed to a porous concrete or asphalt base using a suitable adhesive.

Special Soft Safety Tiles and Strips

4. The safety tiles and strips are also made from compressed rubber and are used as an outside surface in areas such as children's playgrounds. The safety tiles are 500mm long, 500mm wide and approximately 43mm thick, while the strips are 1000mm long, 180mm wide and approximately 43mm thick. The safety tiles are laid in the same manner as the interlocking paving tiles. The strip provides an antistumble edge and is screwed to the safety tile or attached by means of a stick-connection using a dowel.

RULING 5. Rubber tiles are excluded from sub-item 82(1) because

they are tiles ordinarily used as a floor covering. The 'Regupol' interlocking paving tiles, because of their use and their thickness are not tiles of the kind excluded by sub-item 82(1). They are more in the nature of a paver and are in fact used as a substitute for paving bricks. The 'Regupol' paving tiles qualify for exemption under sub-item 82(1), First Schedule.

6. Because of the similarity of their use to interlocking paving tiles special soft safety tiles and strips also qualify for exemption under sub-item 82(1), First Schedule.

COMMISSIONER OF TAXATION

4 June 1987