


ST 2425 - SALES TAX : BOWLING GREEN STEP FOR DISABLED PERSONS

 This cover sheet is provided for information only. It does not form part of *ST 2425 - SALES TAX : BOWLING GREEN STEP FOR DISABLED PERSONS*

This document has been Withdrawn.

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

TAXATION RULING NO. ST 2425

SALES TAX : BOWLING GREEN STEP FOR DISABLED PERSONS

F.O.I. EMBARGO: May be released

REF N.O. REF: 88/2676-5 DATE OF EFFECT: Immediate

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1183808	BOWLING GREEN STEP FOR DISABLED PERSONS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 123, FIRST SCHEDULE

PREAMBLE This Ruling considers the sales tax classification of a bowling green step for disabled persons.

2. Subitem 123(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax 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 3. The step is used to assist disabled or less able-bodied persons to negotiate the ditch on a bowling green.

4. It consists of a platform supported by a frame with four legs. The frame is made from tubular steel and extends above the platform to form a handrail on each side. The step is similar in appearance to a walking frame.

5. When the step is in position the two front legs sit in the ditch, which is below the level of the bowling green. The two back legs, which are shorter and have rubber stoppers, rest on the edge of the bowling green. The platform forms a step over the ditch around the perimeter of the bowling green and assists the disabled person to negotiate the ditch.

RULING 6. The step is designed and manufactured expressly for use by disabled persons. It is exempt from sales tax under subitem 123(1), First Schedule.

COMMISSIONER OF TAXATION
16 JUNE 1988