


ST 2453 - SALES TAX : PLASTIC BUILDING SHEETS

 This cover sheet is provided for information only. It does not form part of *ST 2453 - SALES TAX : PLASTIC BUILDING SHEETS*

This document has been Withdrawn.

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

TAXATION RULING NO. ST 2453

SALES TAX : PLASTIC BUILDING SHEETS

F.O.I. EMBARGO: May be released

REF N.O. REF: 1.88/500-2 DATE OF EFFECT: Immediate

B.O. REF: Sydney 22/C/D/8/7 DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I1011137	PLASTIC BUILDING SHEETS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 83, FIRST SCHEDULE

PREAMBLE This Ruling considers the sales tax classification of plastic building sheets which are used for a variety of purposes in the construction of buildings.

2. Sub-item 83(3) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts boards, sheets and linings, n.e.i., to be used in the construction or repair of, and wrought into or attached to so as to form part of, buildings or other fixtures.

FACTS 3. The plastic building sheet is a heavy weight woven and coated fabric which is flexible, impermeable, waterproof and tear and puncture resistant.

4. It is used as a sub-concrete membrane and as a building sheet which is attached to an existing building that is having an extra storey added. The building sheet serves to protect the lower storey from moisture and any damage caused by the builders in constructing the extra storey.

5. When used in the construction of an additional storey to an existing building, the building sheet is attached to the floor, which is laid in place before the erection of the additional storey wall frames. The sheet is then battened down around the building's perimeter. The walls of the extra storey are sealed to the building sheet which acts as a membrane. When construction is complete the building sheet may either be left in place as additional waterproofing and insulation or cut-away from around the internal walls and disposed of.

RULING 6. The building sheet, when fitted in the manner described above, is attached to so as to form part of the building. The fact that a substantial portion of the sheeting may be removed when the building is complete does not necessarily exclude it from exemption as it is considered that the portion which is removed has served its purpose. The sheeting when used in this manner in the construction of buildings qualifies for conditional exemption under sub-item 83(3).

7. The sheeting is also conditionally exempt under sub-item 83(3) when used as a concrete membrane in the construction of buildings or other fixtures.

COMMISSIONER OF TAXATION
6 April 1989