


ST 2051 - SALES TAX : WINDWORKER VENTILATORS

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TAXATION RULING NO. ST 2051

SALES TAX : WINDWORKER VENTILATORS

F.O.I. EMBARGO: May be released

REF H.O. REF: ST11/178 DATE OF EFFECT: Immediate

B.O. REF: Brisbane : K6/44 DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1115332	WALL ROOF OR CEILING VENTILATORS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT FIRST SCHEDULE, SUB-ITEM 88(1)

FACTS The windworker ventilator is a roof mounted device designed to withdraw air from a house or building and also to withdraw pressure from under the roof during cyclonic conditions. The device, which requires no power, automatically faces the wind direction and air passing through it creates a suction (venturi) effect which draws the air out from the house or building. Fresh air is introduced by the thermal current ventilation principle.

RULING 2. The windworker ventilator is regarded as a roof ventilator and is exempt from sales tax under sub-item 88(1), First Schedule.

COMMISSIONER OF TAXATION

23 November 1983