


ST 2121 - SALES TAX : PORTABLE GENERATORS

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TAXATION RULING NO. ST 2121

SALES TAX : PORTABLE GENERATORS

F.O.I. EMBARGO: May be released

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F.O.I. INDEX DETAIL

| REFERENCE NO: | SUBJECT REFS: | LEGISLAT. REFS: |
|---------------|---------------------|---|
| I 1172568 | PORTABLE GENERATORS | SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT, ITEM 50 FIRST SCHEDULE |

PREAMBLE Sub-item 50(4) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax machinery, apparatus and equipment to be installed as fixtures in houses or other residential premises, for use exclusively or primarily and principally in the generation and storage, or generation or storage, of electricity or gas.

FACTS 2. Portable generators, notwithstanding they may have a limited working life and may not ordinarily have sufficient capacity to provide power to a home or other residence, are capable of being wired into the fixed electrical installations and can therefore become fixtures in terms of sub-item 50(4).

RULING 3. Where a portable generator is purchased specifically to be installed as a fixture by being wired into the fixed electrical installations of a home or other residence, it will qualify for exemption under sub-item 50(4).

4. Exemption under sub-item 50(4) does not apply to portable generators that are purchased for use as portable generators and after their use as such are installed as fixtures in homes or other residences. At the taxing point the portable generators do not satisfy the requirements of sub-item 50(4).

COMMISSIONER OF TAXATION
19 April 1985

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