


ST 2145 - SALES TAX : PORTABLE SOLAR SHOWER

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TAXATION RULING NO. ST 2145

SALES TAX : PORTABLE SOLAR SHOWER

F.O.I. EMBARGO: May be released

REF

H.O. REF: 84/4598-2

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PORTABLE SOLAR SHOWER
SOLAR WATER HEATER

SALES TAX (EXEMPTIONS
AND CLASSIFICATIONS)
ACT; ITEM 153, FIRST
SCHEDULE.

PREAMBLE

Sub-item 153(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts goods of a kind used exclusively, or primarily and principally, for collecting, absorbing or concentrating solar rays for the purpose of using them as a source of heat.

FACTS

2. The portable solar shower consists of a plastic bag which holds 11 litres of water, a length of plastic hose permanently attached to the bottom of the bag, a shower nozzle and pressure adjusting tap which are fitted to the hose and a length of rope with a metal hook for hanging the bag. One side of the bag is clear PVC material whilst the other side is black PVC material. The bag is filled with water and placed with the clear side towards the sun. Sunlight passes through the clear plastic and the water is heated as the black plastic absorbs the heat and transfers it back into the water.

RULING

3. Although the shower has an inbuilt capacity to heat water using solar rays, its principal function is as a shower and not as a solar collector. Goods of this kind are outside the scope of item 153(1), First Schedule and are therefore taxable at the general rate of 20%.

COMMISSIONER OF TAXATION

22 July 1985

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