


ST 2166 - SALES TAX : CASUALTY STRETCHERS

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TAXATION RULING NO. ST 2166

SALES TAX : CASUALTY STRETCHERS

F.O.I. EMBARGO: May be released

REF H.O. REF: 84/5889-9 DATE OF EFFECT:
B.O. REF: ADEL: ST/TZ 8 424 003 DATE ORIG. MEMO ISSUED:
F.O.I. INDEX DETAIL
REFERENCE NO: SUBJECT REFS: LEGISLAT. REFS:
I 1123933 CASUALTY STRETCHERS SALES TAX (EXEMPTIONS
AND CLASSIFICATIONS)
ACT; ITEM 123, FIRST
SCHEDULE.

PREAMBLE Sub-item 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 a disablement, being goods of a kind not ordinarily used by persons not suffering from a disablement.

FACTS 2. A popular model of casualty stretcher, also known as a first-aid stretcher for carrying ill or injured persons, consists basically of two aluminium poles, four steel legs and a reinforced plastic or canvas body support. The stretcher is a lightweight model for ease of carrying and is designed so that it can be folded into a compact size for storage in restricted areas.

3. Although it may be said there are two users of casualty stretchers, i.e. the persons carrying them and the injured persons being carried, they are designed primarily for the direct benefit of the ill or injured person being carried.

RULING 4. It is accepted that casualty stretchers are designed and manufactured expressly for use by disabled persons. They are exempt from sales tax under sub-item 123(1).

COMMISSIONER OF TAXATION
23 August 1985

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