

# ***ST 2253 - SALES TAX : SURGE SAFE; VOLT GUARD; CONTINUOUS POWER FILTERRULINGS ON THIS TOPIC ST 2158***



This cover sheet is provided for information only. It does not form part of *ST 2253 - SALES TAX : SURGE SAFE; VOLT GUARD; CONTINUOUS POWER FILTERRULINGS ON THIS TOPIC ST 2158*

This document has been Withdrawn.

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

TAXATION RULING NO. ST 2253

SALES TAX : SURGE SAFE; VOLT GUARD; CONTINUOUS POWER  
FILTER

F.O.I. EMBARGO: May be released

REF H.O. REF: 86/1704-0 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1206262	ELECTRICAL INSTALLATIONS ELECTRICAL FITTINGS	SALES TAX (EXEMPTIONS & CLASSIFICATIONS) ACT; ITEM 90C, FIRST SCHEDULE

OTHER RULINGS ON THIS TOPIC ST 2158

PREAMBLE Sub-item 90C(2) in the First Schedule to the Sales Tax (Exemption and Classifications) Act operates to exempt from sales tax goods of a kind used exclusively, or primarily and principally, in connection with fixed electrical installations in consumers' premises, namely:-

- (a) Adaptors;
- (b) Plugs;
- (c) Electrical safety devices for the protection of persons.

FACTS 2. There is a range of goods on the market designed to plug into a normal power point and which have, as their primary function, the maintenance of a regular power flow. Two varieties of the goods, i.e. Surge Safe and Volt Guard, are used exclusively to nullify the effect of high voltage spikes. They limit all such spikes to 275 volts and are suitable for all appliances up to 10 amps capacity. Another variety of goods, Continuous Power Filter, in addition to its function as a power flow regulator, operates to remove electrical interference from the main power supply.

3. All of the goods are designed and used to protect consumer appliances in the home, office or elsewhere, e.g. television sets, portable and micro computers, electronic typewriters, audio and stereo systems and other sensitive electronic equipment.

4. Although smaller in size they perform in much the same way as power or line conditioners and uninterruptible power supply units which were the subject of Taxation Ruling No. ST 2158.

RULING 5. In the electrical field an adaptor is a device which may be inserted into a socket-outlet to receive one or more plugs which may or may not be of the same type as that for which

the socket-outlet is intended. While the Surge Safe, Volt Guard and Continuous Power Filter plug into a power point like a normal adaptor their purpose is not that of an adaptor. They are designed to regulate power flows. They plug in because they have been designed as portable power regulators. The Surge Safe, Volt Guard and Continuous Power Filter are not considered to be "adaptors" within the ordinary meaning of the word. They do not come within the scope of paragraph 90C(2)(a).

6. The goods are not considered to be electrical safety devices of the kind covered by paragraph 90C(2)(c) because they are designed to protect appliances, not persons.

7. Surge Safe, Volt Guard, Continuous Power Filters and other like power regulators are taxable at the general rate of 20%.

COMMISSIONER OF TAXATION

6 June 1986

<