

4.4 Import Duties

Racking & Shelving falls under the following Harmonised code for customs duty:

	STD Rate	Developing Country Rate
Storage structures and shelving, of iron and steel (Customs Tariff code - 7308.900005)	15%	10%

4.5 Sales Tax

Racking and shelving is subject to sales tax at the general rate of 20%.

- Daily Smith Corporation - Distributors for racking
17/62 Maddox Street
ALEXANDRIA NSW 2015
TEL: (02) 6672 913
- Angle Built Sales Pty Ltd
17 Benaroon Avenue International Pty Ltd
BELMORONG NSW 2192
TEL: (02) 8808 057
- Unifac Australia Pty Ltd
88 Long Street
SMITHFIELD NSW 2164
TEL: (02) 609 6444

Boral Cyclone Ltd (import control system) Ltd enols and shelving
85 Reservoir Road
There are no standards in Australia for the design of racking.

The special cold formed steel sections used in racking generally fall outside the range of conventional structural design standards, such as AS1250-1981 SAA Steel Structures Code.

The nearest available standard, AS1250-1974 SAA Cold-Formed Steel Structures Code, does not effectively deal with the special holes and slots that are punched into adjustable pallet racking. This standard deal with the bear end connection that is used to provide ready adjustability.

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