

ST 2035 - SALES TAX : PORTABLE FOOD AND DRINK COOLERS

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TAXATION RULING NO. ST 2035

SALES TAX : PORTABLE FOOD AND DRINK COOLERS

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 51/2 DATE OF EFFECT: Immediate

B.O. REF: Melbourne : 6/SB/5 416 940

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1104788	PORTABLE CAR COOLERS ICE BOX TYPE COOLERS DRINK COOLERS COOLER BRICKS DRINK BRICKS LUNCH BOXES (PLASTIC)	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT THIRD SCHEDULE ITEM 1

FACTS Portable food and drink coolers are used in the cooling of food and drink in the home and are otherwise used for camping and other recreational purposes.

RULING 2. Goods of the kind used for household purposes and which perform a function of cooling or preserving food or drink during carriage are accepted as covered by item 1, Third Schedule and are therefore taxable at 7.5%. The following kinds of goods are accepted as covered by the item:-

- (a) portable car coolers
- (b) small ice box type coolers
- (c) drink coolers
- (d) cooler bricks
- (e) drink bricks

3. Rulings for the following goods appearing in "Sales Tax Exemptions and Classifications" are withdrawn -

Car and picnic ice boxes - page 524A
Portable ice boxes - page 527
Turnbull Arctic food box - page 527
Turnbull Arctic portable ice box - page 527

4. It has also been decided that plastic lunch boxes, being small boxes designed to carry a householder's lunch, are covered by item 1, Third Schedule and taxable at 7.5%. The rulings on these goods appearing at pages 524A and 526 of the "Sales Tax Exemptions and Classifications" publication are withdrawn.

COMMISSIONER OF TAXATION

22 June 1983