


# ***ST 2098 - SALES TAX : WOODEN RODS AND POLES USED AS HOUSEHOLD CURTAIN RODS***

 This cover sheet is provided for information only. It does not form part of *ST 2098 - SALES TAX : WOODEN RODS AND POLES USED AS HOUSEHOLD CURTAIN RODS*

This document has been Withdrawn.

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

TAXATION RULING NO. ST 2098

SALES TAX : WOODEN RODS AND POLES USED AS HOUSEHOLD  
CURTAIN RODS

F.O.I. EMBARGO: May be released

REF H.O. REF: 83/5473-1 DATE OF EFFECT: Immediate

B.O. REF: Brisbane K 418 DATE ORIG. MEMO ISSUED:  
Melbourne 6/C3/SC4/3/1(a)

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1127204	CURTAIN RODS; WOODEN POLES, RODS.	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT, SUB-ITEM 90(b), FIRST SCHEDULE ITEM 1, THIRD SCHEDULE

OTHER RULINGS ON TOPIC: ST 2060

FACTS

Household wooden curtain rods are often sold as "wooden rods", "wood poles", "wooden poles" or "wooden decorative poles". They are either plain or fluted (i.e. reeded), stained or unstained, and are sold in standard lengths to suit common window widths. They are specifically designed to be compatible with curtain accessories such as curtain rings and finials, e.g. by having pre-drilled end holes for finials.

2. Other wooden curtain poles and rods incorporate a track insert for tracked curtain applications or may be fitted with a nylon strip inset along the top of the rod to facilitate the movement of rings along the rod. The latter are for use with hand drawn curtains.

3. Household curtain rods are sold through curtain sections of retail department stores, either separately or packaged in kit form.

RULING

4. Sub-item 90(b) exempts, among other things, timber mouldings. Wooden curtain rods which are plain or fluted, stained or unstained, cut to length and pre-drilled still retain their identity as timber mouldings and are exempt under sub-item 90(b).

5. Wooden curtain rods which are fitted with track inserts or have nylon strips inset along the top of the rod lose their identity as timber mouldings. They have a separate identity as household curtain rods and are covered by item 1, Third Schedule. The rate of tax currently applicable to goods covered by the Third Schedule is 7.5%.

COMMISSIONER OF TAXATION  
16 November 1984

<