

ST 2187 - SALES TAX : GOODS ORDINARILY USED FOR HOUSEHOLD PURPOSES

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TAXATION RULING NO. ST 2187

SALES TAX : GOODS ORDINARILY USED FOR HOUSEHOLD PURPOSES

F.O.I. EMBARGO: May be released

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REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1194344	HOUSEHOLD GOODS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 1 THIRD SCHEDULE

PREAMBLE Item 1 in the Third Schedule to the Sales Tax (Exemptions and Classifications) Act refers to goods of a kind ordinarily used for household purposes as specified in paragraphs (a) to (p) of the item. In considering the classification of automatic pool cleaners for domestic swimming pools, Olney J. in Federal Commissioner of Taxation v. Sherwood Overseas Pty Ltd 85 ATC 4267; 16 ATR 473; held that, in ordinary language, they were appliances and furthermore appliances for cleaning purposes in terms of paragraph 1(g). That paragraph covers vacuum cleaners, carpet sweepers, floor polishers and other appliances for use for cleaning purposes. His Honour found that any goods coming within the scope of paragraphs (a) to (p) of item 1, which are ordinarily used in or about a dwelling house, can fairly be said to be ordinarily used for household purposes and are goods to which the Third Schedule applies.

RULING 2. The decision of Olney J. will apply in principle to all of the kinds of goods specified in paragraphs (a) to (p) of item 1. It has been accepted for many years that outdoor and garden furniture is covered by paragraph 1(a). Yard brooms and other outdoor brooms including brooms for cleaning domestic tennis courts and domestic swimming pools are covered by paragraph 1(j). Portable food and drink coolers have previously been ruled to be covered by paragraph 1(e) - refer Taxation Ruling ST 2035. Outdoor mats of the kind used in domestic premises, eg, coir mats and rubber strip mats, are covered by paragraph 1(l) while outdoor domestic lights including underwater lights for domestic swimming pools are covered by paragraph 1(p). Similar principles apply to the other paragraphs specified in item 1.

3. Not all goods used in or about a dwelling house are covered by item 1. It is only those goods covered by paragraphs (a) to (p) and which are of a kind ordinarily used in or about a dwelling house that come within the item. For example certain goods used in the home such as television sets, video recorders and radios are specifically excluded from the Third Schedule. These are presently taxable under the Second Schedule at the rate of 30%. Goods used outside the home but which are not covered by item 1 include wheelbarrows, ladders, hoses and sprinklers, sporting equipment, e.g. tennis racquets and nets,

swimming pool toys and swimming pool filtration equipment. All these goods are taxable at the general rate, currently 20%.

COMMISSIONER OF TAXATION

4 December 1985

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