


ST 2215 - SALES TAX : CLEANING CLOTHS MADE FROM SYNTHETIC MATERIAL

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TAXATION RULING NO. ST 2215

SALES TAX : CLEANING CLOTHS MADE FROM SYNTHETIC MATERIAL

F.O.I. EMBARGO: May be released

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B.O. REF: MELB SC4/1/120(5) DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1206005	CLEANING CLOTHS MADE FROM SYNTHETIC MATERIAL	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 9, THIRD SCHEDULE.

PREAMBLE Item 9, Third Schedule, covers goods of the following kinds for sale for cleaning purposes, namely -

- (a) sponges, including synthetic sponges;
- (b) goods consisting wholly of synthetic absorbent material;
- (c) engine-cleaning cotton waste.

FACTS 2. A number of cleaning cloths on the market are made of synthetic material or consist wholly of synthetic absorbent material. These products are sold in the roll or in cut pieces and have a separate identity as cleaning cloths or wipes. They are advertised for household or industrial use and are marketed under the names of Chux, Wetex, Duracloth, Rag On A Roll, Workforce Wipes, Mid Wipe, Hevi Wipe and Wyparoll.

RULING 3. Whether the goods are sold in the roll or in cut pieces, they have an identity as cleaning cloths. All these products are covered by item 9, Third Schedule, and taxable at 10% as goods for sale for cleaning purposes, namely sponges, including synthetic sponges or goods consisting wholly of synthetic absorbent material.

COMMISSIONER OF TAXATION
28 February 1986

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