

# ***ST 2231 - SALES TAX : MINIATURE GOODS***



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TAXATION RULING NO. ST 2231

SALES TAX : MINIATURE GOODS

F.O.I. EMBARGO: May be released

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1077925	MINIATURE GOODS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 1, THIRD SCHEDULE.

PREAMBLE The question has arisen whether certain miniature goods come within item 1 in the Third Schedule to the Sales Tax (Exemptions and Classifications) Act. Item 1 taxes at the rate of 10% goods of a kind ordinarily used for household purposes including furniture, crockery and kitchen utensils.

FACTS 2. The goods in question are miniatures of household goods such as furniture, pots and pans, kettles, buckets etc. Some of the goods are in fact tiny receptacles but are too small to have any utilitarian use. For example there is a small bucket which is less than 25mm in height. Other items, however, are not receptacles and are more in the nature of miniature novelties or ornaments such as a basket of fruit, a bottle of Coca-Cola and a kettle without a base. None of the goods are generally any more than 25mm in length, breadth or height.

RULING 3. The intention of item 1, Third Schedule is to tax at the rate of 10% household goods of a utilitarian nature. It is not intended to cover miniatures of goods which would only be purchased for their novelty value and not for any utilitarian purpose.

4. It is not possible to lay down stringent rules for sizes at which particular goods would be covered by item 1, Third Schedule. Each case needs to be considered in the light of its own facts. Some household goods are small because of their nature and function. However, miniature goods which have virtually no utilitarian value and are sold as novelty or ornamental items do not come within item 1, Third Schedule.

5. Accordingly, goods of the kind described in paragraph 2 above which are miniature novelties or ornaments are taxable at the general rate of 20%.

COMMISSIONER OF TAXATION  
18 April 1986

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