


ST 2232 - SALES TAX : HOUSEHOLD FILING CABINETS

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TAXATION RULING NO. ST 2232

SALES TAX : HOUSEHOLD FILING CABINETS

F.O.I. EMBARGO: May be released

REF H.O. REF: 85/6413-2 DATE OF EFFECT:

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F.O.I. INDEX DETAIL

| REFERENCE NO: | SUBJECT REFS: | LEGISLAT. REFS: |
|---------------|-----------------|---|
| I 1078003 | FILING CABINETS | SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 1, THIRD SCHEDULE |

PREAMBLE

Sub-item 1(a), Third Schedule, taxes at the rate of 10% furniture of a kind ordinarily used for household purposes. The question has arisen whether certain filing cabinets known as Two-Drawer Metal Suspension Files, Home Filing Cabinets and Family File filing cabinets are covered by sub-item 1(a). The cabinets are sold through retail supermarkets and are advertised as being ideal for home use for the storage of bills, accounts, bank statements, hire purchase agreements, insurance policies, taxation records etc.

2. The Two-Drawer Metal Suspension Files have the same general appearance as office filing cabinets but are slightly smaller in depth. They do not have any particular features which distinguish them from office filing cabinets. Although they are sold through retail supermarkets and discount stores there is no evidence to suggest that the cabinets are purchased for household use.

3. The Home File Cabinet and Family File filing cabinets are made from lighter gauge steel and are on castors. The Home File Cabinet measures 340mm wide x 440mm deep x 700mm high and is divided into two storage areas, the bottom which is fitted with a lockable door and the top which is fitted with a lid. The Family File cabinet measures 600mm wide x 350mm deep x 620mm high and access to the storage area is by a woodgrain lid. A hanging frame will accommodate foolscap suspension files.

RULING

4. The Two-Drawer Metal Suspension Files are similar to office filing cabinets and in the absence of evidence of household use for such cabinets they are considered not to be furniture of a kind ordinarily used for household purposes within the terms of sub-item 1(a), Third Schedule. They are taxable at the general rate, currently 20%.

5. Because of their size and light gauge metal construction the Home File Cabinets and Family File filing cabinets are marketed primarily for household use. It is accepted that they are furniture of a kind ordinarily used for household purposes within the meaning of sub-item 1(a), Third Schedule and are taxable at the rate of 10%.

COMMISSIONER OF TAXATION
23 April 1986

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