


ST 2275 - SALES TAX : ARCHERY ACCESSORIES

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TAXATION RULING NO. ST 2275

SALES TAX : ARCHERY ACCESSORIES

F.O.I. EMBARGO: May be released

REF H.O. REF: 86/7148-6 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1210159	ARCHERY ACCESSORIES PROTECTIVE SPORTING WEAR CLOTHES FOR HUMAN WEAR	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 120, FIRST SCHEDULE

OTHER RULINGS ON TOPIC ST 2088

PREAMBLE Sub-item 120(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax clothing for human wear (other than furs) made of any material whatsoever including cloth, glass fibre, leather, rubber or plastic material.

2. Taxation Ruling No. ST 2088 states that most articles of protective wear of a kind used exclusively or primarily and principally for the purposes of sport or recreation qualify for exemption under sub-item 120(1), First Schedule.

RULING 4. Finger tabs, shooting gloves and chest protectors designed for use by participants in the sport of archery are clothes for human wear and exempt under sub-item 120(1), First Schedule.

COMMISSIONER OF TAXATION
29/8/86