


ST 2298 - SALES TAX : WALKING STICKS

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TAXATION RULING NO. ST 2298

SALES TAX : WALKING STICKS

F.O.I. EMBARGO: May be released

REF N.O. REF: 85/6911-8 DATE OF EFFECT: Immediate
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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1206614	WALKING STICKS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 123, FIRST SCHEDULE

PREAMBLE Sub-item 123(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax goods designed and manufactured expressly for use by persons suffering from sickness, disease or disablement (whether sickness, disease or disablement generally, or a particular kind, or one or more particular kinds, of sickness, disease or disablement), being goods of a kind not ordinarily used by persons who are not suffering from sickness, disease or disablement.

FACTS 2. There are a number of different walking sticks on the market. Many are designed and used to provide stability in walking for those affected by age and instability. They are either of the single shaft type with a crook, D shaped or straight handle or a multiple point stock which has three or four splayed legs. Others, including walking sticks incorporating a seat, hiking sticks, shooting sticks, shepherd crooks and fancy walking sticks are for general use by persons not suffering from sickness, disease or disablement.

RULING 3. The following walking sticks are accepted as goods designed and manufactured expressly for use by persons suffering from sickness, disease or disablement and are exempt from sales tax under sub-item 123(1):-

Plain single shaft sticks with a crook, crutch,
straight or D shaped handle

Ornamental single shaft sticks with a crook, crutch,
straight or D shaped handle

Single shaft sticks with a plain ball or knob handle

Multiple point sticks

Adjustable support sticks

Folding walking sticks.

4. The following walking sticks are not considered to be goods designed and manufactured expressly for use by persons suffering from sickness, disease or disablement and are taxable at the general rate of 20%:-

Seat sticks

Ornamental single shaft sticks with a fancy knob handle such as a horse's head

Cap sticks

Hiking sticks

Shepherds crooks.

COMMISSIONER OF TAXATION
5 November 1986