


ST 2311 - SALES TAX : SAILBOARD HARNESSES

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TAXATION RULING NO. ST 2311

SALES TAX : SAILBOARD HARNESSSES

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 1210306	SAILBOARD HARNESSSES CLOTHES FOR HUMAN WEAR	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 120, FIRST SCHEDULE

OTHER RULINGS ON TOPIC ST 2088 ST 2275

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. Sailboard harnesses are designed for use by participants in the sport of sailboarding and the question has arisen whether they are clothes for human wear and exempt under sub-item 120(1), First Schedule.

FACTS 3. Sailboard harnesses are made in various styles by different manufacturers. Those known as waist strap harnesses and jacket harnesses are actually worn by the user.

RULING 4. Waist strap and jacket sailboard harnesses of the kind worn by the user are clothes for human wear and exempt from sales tax under sub-item 120(1), First Schedule.

COMMISSIONER OF TAXATION
1 January 1987