


ST 2377 - SALES TAX : LIQUID SOAP DISPENSER

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TAXATION RULING NO. ST 2377

SALES TAX : LIQUID SOAP DISPENSER

F.O.I. EMBARGO: May be released

REF N.O. REF: 87/9919-9 DATE OF EFFECT: Immediate

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1010153	BUILDERS' HARDWARE	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 84, FIRST SCHEDULE

PREAMBLE The sales tax classification of a liquid soap dispenser was recently considered in terms of sub-item 84(2) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act. Sub-item 84(2) exempts, so far as is relevant, builders' hardware, being goods of a kind used in the construction or repair of, and wrought into or attached to so as to form part of, buildings or other fixtures.

FACTS 2. The liquid soap dispenser of the kind under consideration does not contain a reservoir but merely consists of a pump fitted to a metal bracket. The bracket and pump are usually fixed to a wall by screws and the unit is designed so that a separate dispensing container can be locked in place with the soap or cleanser being dispensed through the pump. When the container is empty it is a simple process to remove it from the dispensing mechanism and insert a full one. There is no evidence of sales of the pump mechanism to builders or builders' suppliers nor is the pump and bracket regarded as builders' hardware.

RULING 3. The pump and bracket described in paragraph 2 is not accepted as builders' hardware and therefore is not exempt under sub-item 84(2). The pump and bracket (dispenser) is taxable at the general rate, currently 20%.

COMMISSIONER OF TAXATION
3 December 1987