


# ***ST 2050 - SALES TAX : FIRE RESISTANT HOME SAFES***

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This document has been Withdrawn.

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TAXATION RULING NO. ST 2050

SALES TAX : FIRE RESISTANT HOME SAFES

F.O.I. EMBARGO: May be released

REF

H.O. REF: ST 51/1

DATE OF EFFECT:

B.O. REF:

DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO: SUBJECT REFS:

LEGISLAT. REFS:

I 1115311

SAFES

SALES TAX (EXEMPTIONS  
AND CLASSIFICATIONS)  
ACT  
THIRD SCHEDULE  
SUB-ITEM 1(a)

PREAMBLE

Fire Resistant Home Safes are general purpose safes for use in the home or in the office. Some models are smaller than an average safe and may be colour co-ordinated to match home or office decor. They are marketed as being suitable for the storage of small valuable items, but are indistinguishable as a class of goods from general office safes - which are taxable at the general rate.

RULING

2. Fire resistant home safes are considered not to be furniture of a kind ordinarily used for household purposes within the terms of sub-item 1(a) Third Schedule, and are taxable at the general rate, currently 20%.

COMMISSIONER OF TAXATION

21 November 1983