

# ***ST 2054 - SALES TAX : PLASTIC FISH BOWLS AND PLASTIC FISH TANKS***

 This cover sheet is provided for information only. It does not form part of *ST 2054 - SALES TAX : PLASTIC FISH BOWLS AND PLASTIC FISH TANKS*

This document has been Withdrawn.

There is a [Withdrawal notice](#) for this document.

TAXATION RULING NO. ST 2054

SALES TAX : PLASTIC FISH BOWLS AND PLASTIC FISH TANKS

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 51/1 Pt.13 DATE OF EFFECT: 24.08.83

B.O. REF: 6/SA/SC 4/3/1(c) DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1115403	FISH BOWLS FISH TANKS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT THIRD SCHEDULE SUB-ITEM 1(c)

FACTS Household fish bowls and fish tanks are made of various materials including glass and plastic. Prior to recent amendments to the Sales Tax (Exemptions and Classifications) Act sub-item 1(c) in the Third Schedule to that Act applied only to glassware of the kind ordinarily used for household purposes and hence covered only glass fish bowls and fish tanks.

2. In the 1983 Budget, sub-item 1(c) was amended to extend its scope to embrace articles that are made of a material other than glass and which are used for purposes similar to those for which glassware is used. Sub-item 1(c) therefore now covers articles made of plastic which can be used as an alternative or substitute for glass articles that are covered by the sub-item.

RULING 3. Plastic fish bowls and fish tanks which are ordinarily used for household purposes are covered by sub-item 1(c) in the Third Schedule.

COMMISSIONER OF TAXATION

16 December 1983