


ST 2352 - SALES TAX : MIRRORS

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TAXATION RULING NO. ST 2352

SALES TAX : MIRRORS

F.O.I. EMBARGO: May be released

REF N.O. REF: 86 11066-1 DATE OF EFFECT:

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1206538	MIRRORS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEMS 1 AND 14, THIRD SCHEDULE

PREAMBLE Under sub-item 1(a) in the Third Schedule to the Sales Tax (Exemptions and Classifications) Act furniture of a kind ordinarily used for household purposes is taxable at 10%.

2. Item 14 in the Third Schedule covers household fittings such as bathroom fittings of a kind installed in houses or other buildings so as to become fixtures therein.

FACTS 3. The classifications of various descriptions and models of mirrors have recently been reviewed. The mirrors reviewed fall into the following classes:

- (a) bathroom and household mirrors designed to be attached to walls or the inside of wardrobe doors - the mirrors are generally attached by self-adhesive tabs or have holes drilled for fixing by screws or other fixing devices;
- (b) movable mirrors ordinarily used for household purposes, e.g. shaving mirrors, framed mirrors, camping mirrors with hanging attachment; and
- (c) handbag mirrors, hair mirrors (as parts of dressing table sets) and motor vehicle mirrors.

RULING 4. The mirrors described in paragraphs 3(a) and 3(b) are covered by sub-item 1(a) in the Third Schedule and are taxable at 10%. Additionally the bathroom mirrors described in paragraph 3(a) are covered by item 14 in the Third Schedule. Examples of the kinds of mirrors covered by items 1 and 14, Third Schedule are -

Bathroom mirrors, framed and unframed
Household mirrors including those with self-adhesive tabs (full length and smaller sizes)
Mirrors with chains
Shaving mirrors including those with stands
Mirrors fitted to stands
Camping mirrors including those with a hanging attachment
Other framed household mirrors

5. The mirrors covered by paragraph 3(c), that is -

Handbag mirrors
Hair mirrors including those contained in dressing
table sets
Motor vehicle mirrors

are not covered by items 1 or 14, Third Schedule. They are
taxable at the general rate, currently 20%.

6. The ruling published on page 412 of the Sales Tax
Exemptions and Classifications concerning "Bathroom mirrors and
shaving mirrors (being mirrors of a kind designed to be screwed
into a wall) (STR 2/51)" is withdrawn. These goods are no
longer regarded as being exempt under sub-item 84(2) in the
First Schedule. They are taxable at 10% under item 14, Third
Schedule.

COMMISSIONER OF TAXATION
30 July 1987