


ST 2353 - SALES TAX : PULSE MONITORS

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TAXATION RULING NO. ST 2353

SALES TAX : PULSE MONITORS

F.O.I. EMBARGO: May be released

REF N.O. REF: 87 4374-6 DATE OF EFFECT:

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1206543	WATCHES CLOCKS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT ITEMS 13 AND 16, SECOND SCHEDULE

FACTS This office recently considered the sales tax classification of pulse monitors.

2. Pulse monitors are devices that measure the user's pulse rate. Upper limit and lower limit alarms and a pulse rate recovery measurement function are also incorporated. They are designed for use in conjunction with exercise activity and incorporate a number of other features including:-

- (i) clock function with alarm;
- (ii) stopwatch;
- (iii) large digital display of pulse reading;
- (iv) battery replacement early warning device;
- (v) detachable watch straps; and
- (vi) economical automatic switching device (after pulse measurement, which consumes more power, the device switches to another mode to conserve battery power).

3. Three models are currently available:-

- (a) wrist watch style - designed to be worn on the wrist like a watch and fitted with detachable straps;
- (b) a model that incorporates metal fittings to facilitate easy attachment to gym exercising and training machines; and
- (c) a clip type which is fitted with a clip sensor that enables the pulse rate of many people to be measured (i.e. for use in a school or work place).

4. The pulse monitor's predominant function is to measure pulse rate. While all models have time display and recording functions (such as a clock and stopwatch) and one model is available with detachable wrist straps so that it may be worn on the wrist, none of the models is a watch or clock covered by items 13 and 16 respectively in the Second Schedule. Nor is any model promoted or sold for that purpose.

5. It follows that all three models of pulse monitors are

taxable at the general rate, currently 20%.

COMMISSIONER OF TAXATION
30 July 1987