


# ***ST 2372 - SALES TAX : BICYCLE HELMETS***

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TAXATION RULING NO. ST 2372

SALES TAX : BICYCLE HELMETS

F.O.I. EMBARGO : May be released

REF N.O. REF: 86/7148-6 DATE OF EFFECT: Immediate

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F.O.I. INDEX DETAIL

| REFERENCE NO: | SUBJECT REFS:                                | LEGISLAT. REFS:   |
|---------------|--|---|
| I 1010098     | CLOTHES FOR HUMAN<br>WEAR<br>BICYCLE HELMETS | SALES TAX (EXEMPTIONS<br>AND CLASSIFICATIONS)<br>ACT; ITEM 120,<br>FIRST SCHEDULE |

OTHER RULINGS ON TOPIC: ST 2088, ST 2275, ST 2311

PREAMBLE Sub-item 120(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax clothes for human wear, (other than furs), made of any material whatsoever, including cloth, glass fibre, leather, rubber or plastic material.

2. The question frequently arises whether protective helmets worn by motor cyclists and cyclists are clothes for human wear and exempt under sub-item 120(1), First Schedule.

FACTS 3. Protective helmets worn by motorcyclists and cyclists are available in a range of designs and materials. The kind worn by professional racing motorcyclists are generally made of stronger material such as fibreglass or plastic, are well padded and fitted with visors for eye protection. The kind worn by the motorcycling public are similar to those worn by professional motorcyclists but vary in quality, generally being less expensive.

4. Cyclists helmets generally are of two kinds. The first kind is a hard plastic or fibreglass helmet with internal padding. It is generally not fitted with a visor. Some helmets provide protection for the ears while others do not. The second kind is the padded leather or vinyl headgear which is worn mainly by professional cyclists.

RULING 5. Although motorcyclist and cyclists helmets are worn for protective purposes they remain clothes for human wear. Sub-item 120(1) is not restricted to clothes made from textile materials. It extends to clothes made from any material whatsoever. It follows that all motorcyclist and cyclist helmets, irrespective of the material they are made from and whether they are for professional use or pleasure use, are exempt from sales tax under sub-item 120(1), First Schedule.

COMMISSIONER OF TAXATION  
19 November 1987

