


ST 2060 - SALES TAX : METAL TUBING COATED WITH PVC AND USED AS CURTAIN RODS

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TAXATION RULING NO. ST 2060

SALES TAX : METAL TUBING COATED WITH PVC AND USED AS
CURTAIN RODS

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 51/1 DATE OF EFFECT: Immediate

B.O. REF: Parramatta X-3 964 850 DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1115487	CURTAIN ROD PVC COATED METAL ROD METAL TUBING	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT. SUB-ITEM 18(1), FIRST SCHEDULE ITEM 1, THIRD SCHEDULE

FACTS Certain household curtain rods are made of metal tubing covered with a PVC coating. Prior to amendments to the Sales Tax (Exemptions and Classifications) Act following the 1983 Budget, PVC coated metal tubing had been classified as exempt from sales tax under sub-item 18(1) in the First Schedule.

2. Sub-item 18(1) has been amended to restrict exemption to piping and tubing for use for irrigation, water supply, drainage and sewerage purposes with effect from 24 August 1983.

RULING 3. PVC coated metal rod which is designed and sold primarily for use as curtain rod and is ordinarily used for household purposes is covered by item 1 in the Third Schedule.

COMMISSIONER OF TAXATION
9 January 1984