


ST 2081 - SALES TAX : HOT TUBS

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TAXATION RULING NO.ST 2081

SALES TAX : HOT TUBS

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/126 DATE OF EFFECT: Immediate

B.O. REF: 6/SA/5 117 834 DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1090083	HOT TUBS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT SUB-ITEM 90D(1), FIRST SCHEDULE

PREAMBLE Hot tubs are watertight receptacles designed to hold water heated to bathing temperature. They are usually round and straight-sided but can be oval or rectangular and have slanting sides. The tubs are constructed from durable timbers such as cedar and redwood and are available in a range of sizes that can accommodate from one to a dozen bathers. Hot tubs are distinguishable from spas which are usually moulded fibreglass with an inner lining of a hard, polished material. Usual inclusions in an installed hot tub are a circular seat fitted inside the tub, water pump, filter, hydro massage jets, air blower and water heater. In a significant number of cases installation or construction of hot tubs includes connection to household storm water drainage to facilitate emptying when maintenance and servicing of the tub becomes necessary.

2. The hot tubs are usually installed outdoors but on occasions are installed in houses or other buildings. A claim has been made that hot tubs come within the scope of the exemption from sales tax provided in sub-item 90D(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act. This exemption item, so far as is presently relevant, exempts household fittings and sanitary ware of a kind installed in houses or other buildings so as to become fixtures therein, viz:- baths.

RULING 3. For the purposes of sub-item 90D(1), First Schedule, hot tubs are not considered to be baths or household fittings or sanitary ware of a kind installed in houses or other buildings so as to become fixtures therein. Hot tubs do not qualify for exemption under that sub-item.

COMMISSIONER OF TAXATION
2 JULY 1984

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