

# ***ST 2136 - SALES TAX: BUBBLE BATHS AND OTHER BATH PRODUCTS***

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TAXATION RULING NO. ST 2136

SALES TAX: BUBBLE BATHS AND OTHER BATH PRODUCTS

F.O.I. EMBARGO: May be Released

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1193145	BUBBLE BATHS AND OTHER BATH PRODUCTS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT, ITEM 28, SECOND SCHEDULE

PREAMBLE Item 28 in the Second Schedule to the Sales Tax (Exemptions and Classifications) Act taxes at the rate of 32.5% bath salts (solid or liquid) and foam preparations. Consideration has been given to whether bubble baths and similar bubble and foam producing bath products are covered by item 28.

FACTS 2. Bubble baths are liquid or gel mixtures of perfumed high foaming detergent. Their purpose is to produce a perfumed foamy bath. They are added to bath water at the time of filling the bath so that the flow of water from the tap produces an abundance of foam or bubbles. They generally contain ingredients to aid in dispersing the bubbles and to stabilize the foam.

3. Bubble baths differ from liquid soap products which are marketed in competition with and as substitutes for toilet soap. Being soap substitutes, liquid soap products have cleansing properties which are not ordinarily found in bubble baths.

RULING 4. Products sold as bubble baths or in competition with bubble baths and foam producing preparations are covered by item 28 and are taxable at 32.5%.

5. Provided that the labelling and promotional material do not make reference to "bubbles" or "foam", liquid soap products are not regarded as bubble baths and are taxable at the general rate in like manner to toilet soaps.

COMMISSIONER OF TAXATION

12 July 1985

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