


ST 2138 - SALES TAX: TAKE TWO EXPANDABLE BABY BAG/NAPPY BAG

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TAXATION RULING NO. ST 2138

SALES TAX: TAKE TWO EXPANDABLE BABY BAG/NAPPY BAG

F.O.I. EMBARGO: May be released

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TAKE TWO EXPANDABLE
BABY BAG/NAPPY BAG

SALES TAX (EXEMPTIONS
AND CLASSIFICATIONS)
ACT, ITEM 1 & 8,
THIRD SCHEDULE

PREAMBLE

Item 1 in the Third Schedule to the Sales Tax (Exemptions and Classifications) Act taxes at the rate of 7.5% a specified range of goods which are of a kind ordinarily used for household purposes.

2. Sub-item 8(1) in the same schedule taxes household drapery and soft furnishing, namely -

(h) laundry bags.

Consideration has been given to whether Baby Bag/Nappy Bags and similar products are covered by item 1 or sub-item 8(1).

FACTS

3. The Take Two Expandable Baby Bag/Nappy Bag is a fully lined (PVC) carry bag that is used for carrying a wide range of baby necessities and includes a compartment to hold soiled nappies and a pocket for a baby's bottle. The bag has an adjustable shoulder strap and can be expanded to double its size by simply pulling a zip.

RULING

4. The Take Two Expandable Baby Bag/Nappy Bag and similar products do not come within any of the categories specified in item 1, Third Schedule. Because they are general purpose carry bags used for carrying a wide range of baby necessities, they are not laundry bags and are not covered by paragraph (h) of sub-item 8(1), Third Schedule. They are taxable at the general rate, currently 20%.

COMMISSIONER OF TAXATION

15 July 1985

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