


ST 2168 - SALES TAX : ENTRANCE MATTING

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TAXATION RULING NO. ST 2168

SALES TAX : ENTRANCE MATTING

F.O.I. EMBARGO: May be released

REF H.O. REF: 84/3503-1 DATE OF EFFECT: Immediate

B.O. REF: STC /8 513 564 (ADELAIDE) DATE ORIG. MEMO ISSUED:
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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1123954	ENTRANCE MATTING	Sales Tax (Exemptions and Classifications) Act, Item 83 First Schedule

PREAMBLE Sub-item 83(3) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts, subject to certain exclusions, boards, sheets and linings to be used in the construction or repair of, and wrought into or attached to, so as to form part of, buildings or other fixtures.

FACTS 2. A variety of non-slip entrance matting is available for installation in commercial or public premises, particularly at building entrances. The matting is rarely, if ever, used in household situations. Generally the installed matting is recessed in order that it be flush with the surrounding floor surface although it may also be installed in a metal frame affixed to the floor. The matting is not secured to the floor and is often merely placed into specially constructed wells within the floor. In certain applications entrance mats may be partially secured in the wells by screws.

3. One type of matting available consists of tread rails, being strips of extruded aluminium or rigid vinyl, which are linked together by way of a ball and slot fitting attached to each strip, to obtain the required width of matting. Heavy duty carpet treads are set into the extruded aluminium or rigid vinyl tread rails by sliding them into the space provided. The treads may also be glued. When affixed in this manner the carpet treads form the matting surface. The aluminium tread rails also have vinyl cushion strips inlaid on the underside to stop movement or rasping when the assembled mat is in place.

4. Another form of entrance matting available comprises rubber strips with a carpet like finish to the top and underside of the strips, and aluminium or rigid PVC extruded strips. The carpet covered rubber strips and the aluminium or PVC extruded strips are cut to the desired length and threaded alternatively on heavy gauge wire. When the desired width is achieved the wire is crimped over the ends making a permanent width of matting.

RULING 5. Entrance mats used in the circumstances described are not boards or sheets nor are they linings in the context in which that word appears in sub-item 83(3). Entrance matting is taxable at the general rate of 20%.

COMMISSIONER OF TAXATION

21 August 1985

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