


ST 2294 - SALES TAX : DEODORIZING DISPENSER HOLDER

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TAXATION RULING NO. ST 2294

SALES TAX : DEODORIZING DISPENSER HOLDER

F.O.I. EMBARGO: May be released

REF H.O. REF: 86/8843-5 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

| REFERENCE NO: | SUBJECT REFS: | LEGISLAT. REFS: |
|---------------|-------------------|--|
| I 1177135 | DISPENSER HOLDERS | SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 84, FIRST SCHEDULE |

PREAMBLE Sub-item 84(2) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax builders' hardware, being goods of a kind used in the construction or repair of, and wrought into or attached to so as to form part of, buildings or other fixtures. Consideration has been given to whether dispenser holders containing deodorizing pressure cans are builders' hardware within the meaning of the sub-item.

FACTS 2. The dispenser holders are manufactured from moulded plastic and are surface mounted. They can be attached to the walls of buildings by means of adhesive tabs provided on the back of the holder or may be nailed or screwed to the wall by using the appropriate holes located in the dispenser. Once attached to the wall an aerosol can is placed into the dispenser by fitting the slender notch in the plastic cap of the aerosol can onto a hook inside the dispenser. The dispenser is closed and when a button on the front of the dispenser is pressed a spray of deodorizer is emitted into the room. The dispenser is advertised for use in areas such as the bathroom, kitchen, nursery, basement, garage, etc.

3. There is no evidence of the dispensers being installed by builders or sold as builders' hardware. Sales of the dispensers are made through general retail outlets to householders. The dispensers are designed to be attached to walls by householders.

RULING 4. Dispensers described in paragraph 2 are not considered to be builders' hardware and they are not goods of a kind installed as fixtures. The dispensers are not covered by sub-item 84(2) in the First Schedule, and are taxable at the general rate of 20%.

COMMISSIONER OF TAXATION
22 October 1986