

ST 2296 - SALES TAX : INDUSTRIAL FLOOR COVERINGS

 This cover sheet is provided for information only. It does not form part of *ST 2296 - SALES TAX : INDUSTRIAL FLOOR COVERINGS*

This document has been Withdrawn.

There is a [Withdrawal notice](#) for this document.

TAXATION RULING NO. ST 2296

SALES TAX : INDUSTRIAL FLOOR COVERINGS

F.O.I. EMBARGO: May be released

REF H.O. REF: 86/9415-0 DATE OF EFFECT: Immediate

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1177177	FLOOR COVERINGS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 1, THIRD SCHEDULE

PREAMBLE The sales tax classification of a range of safety floor coverings has recently been considered in relation to item 1 in the Third Schedule to the Sales Tax (Exemptions and Classifications) Act. Item 1 in the Third Schedule taxes at the rate of 10% goods of a kind ordinarily used for household purposes. Paragraph (1) of that item includes floor coverings.

FACTS 2. The safety floor coverings are marketed under the names Alpin 3000 and Altro Safety Flooring. They are specially designed for use in factories, workshops etc. and are chemical resistant and hard wearing. The material used in the manufacture of the flooring does not support combustion and contains special smoke inhibitors to reduce smoke emission in case of combustion.

3. The Alpin 3000 is a marbled PVC flooring with antistatic finish. In addition to being used as a safety flooring it is also intended for use as an antistatic protective matting under office equipment or chairs and may be fixed to work benches.

4. Altro Safety Flooring is marketed in a number of thicknesses to suit various factory conditions. It is made from a combination of pure vinyl sheet and abrasive grains of aluminium oxide. The flexible vinyl gives under pressure leaving the abrasive grain to take the wear.

RULING 5. Safety flooring such as Alpin 3000 and Altro Safety Flooring are marketed principally for commercial and industrial purposes and are not goods of a kind ordinarily used for household purposes. The products are not covered by paragraph (1) of item 1, Third Schedule, and are taxable at the general rate of 20%.

COMMISSIONER OF TAXATION
3 November 1986