


ST 2334 - SALES TAX : "YAKINIKU MACHINE" : GAS BARBECUE COOKER WITH PROVISION FOR USE AS A TABLE

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TAXATION RULING NO. ST 2334

SALES TAX : "YAKINIKU MACHINE" : GAS BARBECUE COOKER
WITH PROVISION FOR USE AS A TABLE

F.O.I. EMBARGO: May be released

REF H.O. REF: 87/3573-5 DATE OF EFFECT: Immediate

B.O. REF: STM 396 (Adelaide) DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1210865	COOKING STOVES, RANGES, COOKERS. APPLIANCES FOR USE FOR CULINARY PURPOSES.	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 1, THIRD SCHEDULE.

PREAMBLE Paragraph 1(h) in the Third Schedule to the Sales Tax (Exemptions and Classifications) Act taxes at the rate of 10% goods (not being goods covered by an item in the Second Schedule, or goods of a kind used exclusively, or primarily and principally, in sport or games) of a kind ordinarily used for household purposes namely, grillers, stoves, ranges, ovens, cookers, toasters, mixing machines, immersion heaters, hot water jugs and kettles, percolators and other appliances for use for culinary purposes.

FACTS 2. A 'Yakiniku Machine' is a gas barbecue cooker which has a wide perimeter that can be used as a table. Customers can be seated around the cooker while the food is being cooked.

3. The machine is marketed primarily for commercial application in restaurants and other similar establishments and all sales to date have been to restaurants.

RULING 4. A 'Yakiniku Machine' is not a cooking stove or a range of a kind ordinarily used for household purposes. It is taxable at the general rate of 20%.

COMMISSIONER OF TAXATION
14 May 1987