

# ***ST 2364 - SALES TAX: MULCHER FOR ATTACHMENT TO LAWNMOWERS.***

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TAXATION RULING NO. ST 2364

SALES TAX: MULCHER FOR ATTACHMENT TO LAWNMOWERS.

F.O.I. EMBARGO: May be released

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1211287	GARDEN MULCHER LAWN MOWERS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 1 THIRD SCHEDULE.

PREAMBLE           The sales tax classification of a mulching attachment for lawn mowers was recently considered in terms of item 1 in the Third Schedule to the Sales Tax (Exemptions and Classifications) Act. Item 1 taxes at 10% specified goods which are of a kind used for household purposes.

FACTS           2.           The mulching attachment is a square sectioned, fabricated metal feed shute with a base which is clamped (as an accessory) to the underside of a rotary lawn mower. Clippings, grasses and prunings are gravity fed through the shute and come into contact with the spinning lawn mower blades which chop the material into a fine mulch.

RULING           3.           For goods to be covered by item 1 in the Third Schedule, they must be of a kind ordinarily used for household purposes and must also come within one of the specific descriptions of goods named in paragraphs (a) to (p) of the item, e.g., paragraph (g) which covers vacuum cleaners, ... and other appliances for use for cleaning purposes.

4.           Although some models of lawn mowers are used around domestic premises and it could be argued that they are of a kind ordinarily used for household purposes, they do not fit within any of the descriptions of goods specified in paragraph (a) to (p) of item 1. Lawn mowers, their fittings and accessories are taxable at the general rate, currently 20%. It follows, therefore, that the garden mulcher, being designed to function as an attachment of rotary lawn mowers, is taxable at the rate of 20%.

COMMISSIONER OF TAXATION  
22 October 1987