

# ***ST 2437 - SALES TAX : TRADESPERSON'S APRONS, NAIL BAGS AND POUCHES***

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TAXATION RULING NO. ST 2437

SALES TAX : TRADESPERSON'S APRONS, NAIL BAGS AND POUCHES

F.O.I. EMBARGO: May be released

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1010833	APRONS NAIL BAGS POUCHES	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 120, FIRST SCHEDULE

OTHER RULINGS ON TOPIC ST2088, ST2275, ST2311, ST2329, ST2372

PREAMBLE This Ruling considers the sales tax classification of nail bags, pouches and aprons that are commonly used by tradespersons either as a means of carrying tools, nails or other goods or as protective clothing.

2. Subitem 120(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act provides exemption from sales tax for clothes for human wear (other than furs), made of any material whatsoever, including aprons.

3. An apron is generally defined as an article of dress, worn in front of the body, to protect clothes from dirt or damage. Some heavier duty aprons also serve to protect the wearer from injury.

FACTS 4. There are many articles on the market that are variously described as aprons, carpenter's aprons, farrier's aprons, sawmiller's aprons, bib aprons, hay aprons, surveyor's pouches, nail bags, electrician's tool pouches and so on. These articles are of various sizes and usages. However, they can generally be categorised into two distinct classes - those designed primarily to provide protection and those designed primarily to carry tools and other goods.

5. Those articles that are considered to be primarily designed to carry tools and other goods are commonly known as nail bags, carpenter's aprons, surveyor's pouches and quarter aprons. These articles generally consist of a belt to which is attached a single pouch or various pouches with one or more pockets and may have attachments to carry various other tools, such as hammers, tape measures or plumb bobs. They are designed primarily to carry tools, nails and other goods and due to their size provide little protective merit. These articles are usually purchased for their tool carrying function rather than to be worn as protective clothing.

6. The articles that are considered to be primarily designed to be worn as clothing and to protect the wearer are full aprons that cover the upper body and legs (such as full hay aprons), half aprons that cover the waist and legs (such as farrier's

aprons, half hay aprons and sawmiller's aprons) and bib and brace aprons that cover the chest, waist and upper legs. The fact that these articles may have a pocket or pockets that may be used for carrying tools and other goods does not exclude them from this class provided their primary function is to be worn as clothing.

RULING

7. Articles that are designed primarily to be worn as clothes, including clothes for the protection of the wearer, such as those described in paragraph 6 of this Ruling, are exempt from sales tax under subitem 120(1), First Schedule.

8. Articles that are designed primarily to carry tools, nails and other goods, such as those described in paragraph 5 of this Ruling, are taxable at the general rate of 20%. While these articles may be worn by a person, they are not clothes for human wear.

COMMISSIONER OF TAXATION  
22 September 1988