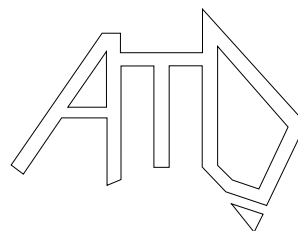


***STB 41 - Rates of sales tax on various goods***

# Sales Tax Bulletin

Australian  
Taxation  
Office



Number 41

## Rate of sales tax on various goods

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Valid from 3 April 2000

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### About this Bulletin

Sales tax will be replaced from 1 July 2000 by the goods and services tax (GST). Many goods currently taxed under the different rates of wholesale sales tax will be taxed at 10% under GST.

Retailers and service providers holding stocks of new goods for sale that have incurred sales tax, may be able to claim a special GST credit for the sales tax paid on their stock.

To claim the special GST credit, you will need to know how much sales tax you have paid on the goods you are holding for sale or exchange at 1 July 2000. In most cases, this will appear on the invoice from your wholesaler. For information about claiming your special GST credit, please phone the Business Tax Reform Infoline on **13 24 78**.

This Bulletin sets out a listing of various goods and their current rate of sales tax. The description of goods in the list is a general one only, and is not meant to be exhaustive.

There may be cases in the attached list where particular goods appear to be covered by the general description given. However, the goods may actually be classified differently for sales tax purposes. For example, nuts and bolts are generally listed as exempt, but wheel nuts, (which are not covered by any exemption Item), are taxable at 22%. You should contact the Tax Office on **13 28 66** if you are in any doubt as to the correct classification of any goods.

Please note that this Bulletin is a public ruling for the purposes of section 77 of the *Sales Tax Assessment Act 1992*. It may be relied upon by any person to whom it applies and replaces any previous private or public rulings if they are inconsistent with this Bulletin. It is current as at 3 April 2000.

**Warning:** We regularly revise our publications to take into account changes in the law. If you are seeking to rely on anything contained in this Bulletin, you should make sure that this edition is the latest.

GENERAL DESCRIPTION	RATE
<b>A</b>	
Account books	22%
Adaptors - electrical	Exempt
Adhesives (building)	Exempt
Adhesives - glues, contacts, coverings	22%
Adhesive dressings	Exempt
Advertising matter	22%
After-shave gels & lotions	22%
Air conditioners (household)	12%
Air fresheners	22%
Aircraft	Exempt
Albums	22%
Aluminium foil (household)	12%
Ammunition	22%
Anchors	22%
Angles - metal	Exempt
Ant killers	22%
Antacid tablets	Exempt
Anti-perspirants	22%
Aprons	Exempt
Art (original works)	Exempt
Art supplies - brushes, easels, solvents, palettes, tools,etc	22%
Art supplies - canvas on the roll	Exempt
Artificial flowers	22%
Ashtrays	22%
Atlases	12%
Audio cassettes - blank & pre-recorded	22%
Autograph books	22%
Automotive maintenance products	22%
Automotive wiring	22%
Awnings (household)	12%
<b>B</b>	
Baby bassinets	Exempt

GENERAL DESCRIPTION	RATE
Baby baths	12%
Baby blankets	Exempt
Baby bottles	12%
Baby car seats/capsules	Exempt
Baby change tables	12%
Baby formula	Exempt
Baby play pens	12%
Baby powder	22%
Baby prams and strollers	Exempt
Baby rattles	22%
Baby rusks	Exempt
Baby trainers	12%
Baby walkers	12%
Baby wipes	12%
Back packs	22%
Badges	22%
Bags - freezer, garbage, laundry, oven, sandwich, etc	12%
Bags - other plastic & paper	22%
Baking powder	Exempt
Balloons	22%
Balls	22%
Balustrades	Exempt
Bandages & bandaids	Exempt
Bangles	32%
Baptismal certificates	Exempt
Barbecue cleaner	22%
Barbecue firelighters & firestarters	12%
Barbecue fuel	Exempt
Barbeques & utensils	12%
Bars - metal	Exempt
Baseball mitts	Exempt
Bath mats	12%
Bath foams & oils	22%
Bathing and shower caps	Exempt
Bathroom cabinets	12%

GENERAL DESCRIPTION	RATE
Bathroom cabinets made wholly of timber	Exempt
Bathroom fittings (fixtures) - soap holders, toothbrush holders, towel rails & rings etc	12%
Bathroom panelling	Exempt
Bathroom scales	22%
Bathplugs	12%
Baths	12%
Batten holders	Exempt
Batteries	22%
Battery chargers	22%
Bean bags	12%
Bed linen & bed spreads	12%
Beds	12%
Beer & spirits	37%
Belts & buckles	Exempt
Bibles	Exempt
Bike helmets	Exempt
Bikes	22%
Billets - metal	Exempt
Binders	22%
Binoculars	22%
Bird baths	22%
Bird seed (domestic)	22%
Birthday candles	12%
Birthday cards	22%
Biscuits	12%
Blankets, incl electric blankets	12%
Bleach	22%
Blenders	12%
Blinds (household)	12%
Blood pressure outfits	Exempt
Blooms - metal	Exempt
Blu-tac	22%
Board games	22%
Boating & marine parts & accessories	22%

GENERAL DESCRIPTION	RATE
Boats & yachts	22%
Bobby pins	22%
Body sprays	22%
Bolts & nuts	Exempt
Bonox	Exempt
Boogie boards & surf boards	22%
Bookcases (household)	12%
Bookends	22%
Books	Exempt
Books - address, carbon, docket, exercise, note, project, receipt, sketch, etc	22%
Bottles - cream & milk	Exempt
Bottles - sauce, sports, water	12%
Bowls	12%
Boxes	22%
Brackets	Exempt
Braid	12%
Bread	Exempt
Breakfast cereals	Exempt
Breast pumps	Exempt
Breath fresheners	22%
Bric-a-brac	22%
Bricks & blocks	Exempt
Briquettes	Exempt
Brooms	12%
Brushes - bottle, furniture, pastry, scrubbing, shoe, toilet	12%
Brushes - paint	22%
Bubble bath	22%
Bubble gum	12%
Buckets	12%
Built-in cabinets, cupboards & wardrobes	Exempt
Builders' film	Exempt
Builders hardware	Exempt
Bullion	Exempt
Bus timetables	Exempt

GENERAL DESCRIPTION	RATE
Buses	22%
Business cards	22%
Butchers' paper	22%
Butter & margarine	Exempt
<b>C</b>	
Cabinets/chests of drawers (household)	12%
Cake decorations (edible)	12%
Cake mixes	Exempt
Cake pans	12%
Cakes & tarts	Exempt
Calculators	22%
Calendars	22%
Cameras - cinematograph, still, video & digital	22%
Camping furniture	12%
Can openers	12%
Candles & candlesticks	12%
Candy	12%
Canned soups, vegetables, fruit, fish, baked beans etc	Exempt
Canoes	22%
Caps, hats, & helmets	Exempt
Car washes & polishes	22%
Caravans	22%
Cardboard cartons	22%
Cards	22%
Carpenters' aprons, nail bags, surveyors' pouches	22%
Carpets (household)	12%
Cars	22%
Cars (luxury vehicles)	45%
Castor oil	Exempt
Cassettes - audio & video, blank & pre-recorded	22%
Cat food	22%
Catalogues	22%
Caviar	Exempt
CD players	22%

GENERAL DESCRIPTION	RATE
CDs, video & audio tapes	22%
Cellophane	22%
Cement, concrete & mortar mixes	Exempt
Cement additives	Exempt
Cement mixers	22%
Cereals	Exempt
Chain	22%
Chainsaws	22%
Chairs - dining, folding, kitchen, lounge	12%
Chalk	22%
Chamois	12%
Channel - metal	Exempt
Cheese	Exempt
Cheese & bacon balls	12%
Cheque books	22%
Chest of drawers	12%
Chest rub	Exempt
Chewing gum	12%
Chickens	Exempt
Chiko rolls	Exempt
Children's play costumes	Exempt
Chipboard, plywood & pegboard	Exempt
Chipper/shredders	22%
Chips & salted nuts	12%
Chocolates & confectionery	12%
Cigarette lighters	22%
Cigarette papers	22%
Cigarettes, cigars & tobacco	Exempt
Circuit breakers	Exempt
Clamps	22%
Cleaners - carpet, floor, glass, toilet, upholstery, etc	22%
Cleaning & polishing cloths	12%
Cling wrap (household)	12%
Clipboards	22%
Clips - hair	22%

GENERAL DESCRIPTION	RATE
Clocks & clock radios	22%
Cloth on the roll, incl glass fibre, synthetic, or plastic	Exempt
Clothes, incl hats & shoes	Exempt
Clothes airers, baskets, driers, & pegs	12%
Clothes lines (other)	12%
Clothes lines (rotary)	Exempt
Cloths - cleaning, dish, dusting, polishing, wipes	12%
Coal & coke	Exempt
Coasters (drink)	12%
Cocoa	Exempt
Coffee	Exempt
Coffee plungers	12%
Coffee tables	12%
Coffins	Exempt
Cold & flu tablets	Exempt
Combs & brushes	22%
Comics	Exempt
Commercial air conditioning equipment	22%
Commercial cooking equipment	22%
Commercial laundering & dry cleaning equipment	22%
Commercial refrigeration equipment	22%
Compasses & protractors	22%
Compost bins (household)	12%
Computer games (carrying medium only)	22%
Computer software (carrying medium only)	22%
Computers incl scanners, printers, paper, modems, keyboards, mouse pads, etc	22%
Concrete	Exempt
Conditioners	22%
Condoms	Exempt
Confectionery	12%
Construction machinery & equipment	22%
Contact lenses	Exempt
Containers - cereal, fridge, salad	12%
Contraceptives	Exempt

GENERAL DESCRIPTION	RATE
Cookies	12%
Cooking chocolate	Exempt
Cooking oil	Exempt
Copper pipe	Exempt
Cordials (containing at least 25% fruit juice)	12%
Cordials - other	22%
Corn	Exempt
Corn chips	12%
Correction fluids	22%
Cosmetics	22%
Cots and bassinets	Exempt
Cotton wool, incl cotton buds	Exempt
Cough lollies	12%
Cough mixture	Exempt
Clay	Exempt
Crackers	12%
Craft glitter	22%
Crayons	22%
Cream	Exempt
Creams - hair removal, moisturising, tanning	22%
Cremation casks	Exempt
Cricket gloves, helmets, protectors & pads	Exempt
Cricket sets (bat, ball, stumps)	22%
Crispbreads	Exempt
Crispers	12%
Crockery	12%
Croissants	Exempt
Crude oil	Exempt
Crushed metals	Exempt
Crutches	Exempt
Cuff links	22%
Cupboards - freestanding (household)	12%
Cups - drinking, foam, party, plastic	12%
Curry powders & pastes	Exempt
Curtain rods, tracks & fittings	12%

GENERAL DESCRIPTION	RATE
Curtains & blinds	12%
Cushion covers	12%
Cushions	12%
Cutlery	12%
Cutters - pastry, pizza, scone	12%
<b>D</b>	
Dairy foods - cheese, plain milk, cream, butter, etc	Exempt
Dampcourse	Exempt
Deadlocks	Exempt
Decorative or collectors' plates	22%
Degreasers	22%
Dental floss	Exempt
Denture cleaners	22%
Dentures, braces, bridges, crowns	Exempt
Deodorants	22%
Desk accessories	22%
Desks (household)	12%
Desks (office)	22%
Dessert bowls	12%
Detergents	22%
Diaries	22%
Dictaphones	22%
Diesel	Exempt
Dinner sets	12%
Dips - avocado, french onion, mexican etc	Exempt
Directory boards & notice boards	22%
Dishcloths	12%
Dishes - baking, loaf, oval, pie	12%
Dishwashers (household)	12%
Dishwashing liquid & detergents	22%
Disinfectants	22%
Diskettes	22%
Disposable drink cups & cutlery	12%
Dog collars & leads	22%

GENERAL DESCRIPTION	RATE
Dog food	22%
Dog kennels	22%
Dolls, doll prams & accessories	22%
Doonas	12%
Doors & door hardware	Exempt
Door mats	12%
Donuts	Exempt
Double adaptors	Exempt
Downlights, floodlights & spotlights (household)	12%
Doilies	12%
Drains & channels	Exempt
Drawing materials	22%
Dressing tables & bedside tables	12%
Drinking straws	12%
Drinks - milk, water	Exempt
Drinks - flavoured milk, fruit/vegetable juice & cordials which contain at least 25% fruit or vegetable juice	12%
Drinks - soft & other non-alcoholic	22%
Drugs & medicines	Exempt
Dry cleaning fluids	22%
Dummies	22%
Dyes	22%
<b>E</b>	
Ear drops	Exempt
Earrings & brooches	32%
Earthmoving equipment	22%
Easter eggs	12%
Edgers - lawn	22%
Eggs	Exempt
Eiderdowns	12%
Elastic	12%
Electric blankets	12%

GENERAL DESCRIPTION	RATE
Electrical fittings (fixed in consumers' premises)	Exempt
Electrical conduit	Exempt
Electrical safety devices	Exempt
Electrical wiring or cabling (fixed in consumers' premises)	Exempt
Electronic playstations & cartridges (not incl software)	22%
Emery boards	22%
Engagement rings	32%
Engines	22%
Entertainment units	12%
Envelopes	22%
Erasers	22%
Eskys	12%
Essence - vanilla, lemon, rum	Exempt
Exercise books	22%
Exercise equipment	22%
Explosives	Exempt
Extension lead/cord sets (household)	12%
Eye drops	Exempt
Eye droppers	Exempt
Eye-glasses	Exempt
Eye liner & make-up	22%
<b>F</b>	
Fabric softener	22%
Fabrics	Exempt
Face cleansers, lotions, moisturisers, washes	22%
Face cloths	12%
Facial tissues	22%
Fans - ceiling, exhaust & pedestal (household)	12%
Fasteners - timber	Exempt
Fax machines & paper	22%
Fence posts	Exempt
Fertiliser spreaders	22%
Fertilisers	Exempt

GENERAL DESCRIPTION	RATE
Film	22%
Film and slide projectors, viewers & screens	22%
Fire extinguishers & blankets	Exempt
Firearms	22%
Firelighters	12%
Firewood	Exempt
Fireworks	22%
First aid kits	Exempt
Fish (edible)	Exempt
Fish (imported gold fish)	22%
Fish fingers	Exempt
Fishing rods, reels, hooks, lines, sinkers	22%
Flags (states or nations)	Exempt
Flashings	Exempt
Flasks	12%
Flavoured milk incl flavoured soy & rice milk	12%
Flea collars	22%
Flippers	Exempt
Floodlights (household)	12%
Floor coverings & mats (household)	12%
Fluorescent tubes (household)	12%
Folding chairs	12%
Football boots	Exempt
Footballs	22%
Forks	12%
Fountain pens	22%
Flour - plain, self-raising, corn	Exempt
Flower pots	12%
Flowers (artificial)	22%
Flowers (Australian natural)	Exempt
Flowers (imported natural)	22%
Fly spray	22%
Flywire	Exempt
Foam rubber	22%
Folders & files	22%



GENERAL DESCRIPTION	RATE
Food - bread, cheese, meat, fruit, vegetables, etc	Exempt
Frames - picture & photo	22%
Fridge magnets	22%
Fridges & freezers (household)	12%
Frisbees	22%
Fruit - dried, fresh, tinned, frozen, etc	Exempt
Frypans	12%
Fuel	Exempt
Funnels	22%
Fur clothes, rugs, trimmings & skins	32%
Furniture (household)	12%
Furniture covers	12%
Furniture (office)	22%
<b>G</b>	
Games	22%
Gap sealants (building)	Exempt
Garbage bags (household)	12%
Garbage bins (household)	12%
Garden chairs & tables	12%
Garden chemicals	22%
Garden clocks & thermometers	22%
Garden edging	Exempt
Garden gloves	Exempt
Garden hoses	22%
Garden lights	12%
Garden mesh - plastic	22%
Garden ornaments & garden gnomes	22%
Garden sheds (in kit form)	Exempt
Garden tools	22%
Gas bottles	Exempt
Gases (not incl carbon dioxide, refrigerants or gases for inflating balloons)	Exempt
Gate hardware	Exempt
Gates	Exempt

GENERAL DESCRIPTION	RATE
Gauzes & lints	Exempt
Girders	Exempt
Glass	Exempt
Glasses - drinking	12%
Glasspaper	22%
Gliders	22%
Globes	12%
Gloves	Exempt
Glue - paper, pen, stick	22%
Grates	Exempt
Gravy	Exempt
Greeting cards	22%
Grout	Exempt
Guillotines	22%
Gutter guard	Exempt
Guttering, downpipes & fittings	Exempt
Gyprock sheets	Exempt
<b>H</b>	
Hair brushes, clips & combs	22%
Hair colourings, conditioners, gels, spray, rollers etc	22%
Hair scrunchies	Exempt
Hammocks	12%
Hand & power tools	22%
Handbags & luggage	22%
Handkerchiefs	12%
Hang gliders	22%
Hats, caps & helmets	Exempt
Head lice combs	Exempt
Headbands	Exempt
Hearing aids	Exempt
Heaters & fans (household)	12%
Herbs & spices	Exempt
High chairs	12%
Hinges	Exempt

GENERAL DESCRIPTION	RATE
Hip flasks	12%
Home brew packs	22%
Honey	Exempt
Hoses, hose fittings, hose reels & tidies	22%
Hot water systems	12%
House paint	Exempt
House stumps	Exempt
Household cleaning products	22%
Household furniture -bookcases, hutches, wardrobes etc	12%
Hymn books	Exempt
<b>I</b>	
Ice & dry ice	Exempt
Ice-cream, ice-cream cones & ice-blocks	12%
Icing sugar	Exempt
Incinerators (household)	12%
Incontinence pads	Exempt
Inflatable pools	22%
Ingots - metal	Exempt
Ink	22%
Insect screens	Exempt
Insect sprays & repellents	22%
Insect zappers	22%
Insulation foil & batts	Exempt
Invitations	22%
Invoice forms	22%
Irons (household)	12%
Ironing boards & covers	12%
<b>J</b>	
Jams, honey & other spreads	Exempt
Jardinieres	12%
Jars - storage (household)	12%
Jellies	Exempt
Jelly beans	12%

GENERAL DESCRIPTION	RATE
Jewellery incl imitation & toy jewellery	32%
Jewellery & other storage boxes	22%
Joggers	Exempt
Jugs	12%
Juices (containing at least 25% fruit or vegetable juice)	12%
<b>K</b>	
Kettles	12%
Kerosene	Exempt
Key rings	22%
Key tags	22%
Kitchen scales	12%
Kitchen sinks	12%
Kitchen tidies & bags	12%
Kitchen utensils & hardware	12%
Kites	22%
Knives - bread, carving, chef's, paring, steak, utility	12%
Knives - hunting, pocket, pen, Swiss army	22%
Knitting needles	22%
Knitting wool	Exempt
<b>L</b>	
Lactose	Exempt
Labels & stickers	22%
Ladders	22%
Lamps (household)	12%
Lanterns (household)	12%
Lattice - timber	Exempt
Laundry baskets & trolleys	12%
Laundry tubs & troughs	12%
Lawn mowers	22%
Laxatives	Exempt
Leadlights	Exempt
Leather	Exempt
Lego, Meccano, Duplo & Knex	22%

GENERAL DESCRIPTION	RATE
Letterboxes	Exempt
Letterheads	22%
Letter writing kits	22%
Life jackets	Exempt
Light fittings (household)	12%
Light bulbs	12%
Light switches	Exempt
Lighters - disposable	22%
Lime	Exempt
Linen baskets	12%
Lino (household)	12%
Lintels	Exempt
Lipsticks	22%
Liqueurs	37%
Liquid nails	Exempt
Liquid soaps	22%
Livestock	Exempt
Lollies	12%
Lubricants, oils & greases	22%
Luggage	22%
Lunch wrap	12%
Lunch boxes	12%
Luxury motor vehicles	45%
<b>M</b>	
Magazines	Exempt
Magnets	22%
Make-up	22%
Malt preparations	Exempt
Manhole covers	Exempt
Manuscripts	Exempt
Maps & globes	12%
Margarine	Exempt
Marking pens	22%
Mascara	22%

GENERAL DESCRIPTION	RATE
Masks (non-safety)	22%
Mats - floor, place, shower, sink	12%
Matches	12%
Mattresses, mattress protectors, pillows	12%
Measuring cups	12%
Meat	Exempt
Meat pies	Exempt
Medical & surgical goods	Exempt
Menus	22%
Mesh - metal	Exempt
Methylated spirits	Exempt
Medicine glasses	Exempt
Metal building materials	Exempt
Metal rods, bars, sheets, mesh & extrusions	Exempt
Milk - liquid, powdered, concentrated, condensed, skim	Exempt
Milk (flavoured)	12%
Mirror doors & tiles	Exempt
Mirrors - bathroom, camping, framed, mounted, shaving	12%
Mirrors - hair, handbag, motor vehicle	22%
Mobile phones	22%
Model kits	22%
Moisturisers & other skin creams	22%
Mops	12%
Mosquito nets	12%
Mosquito repellents & coils	22%
Moth balls	22%
Motor cycle parts & accessories	22%
Motor oil	22%
Motor vehicles (not luxury vehicles)	22%
Motor vehicle parts & accessories	22%
Motors	22%
Mould destroyers	22%
Mouldings	Exempt
Mouse traps	22%
Mouthguards	Exempt

GENERAL DESCRIPTION	RATE
Muesli	Exempt
Muesli or health food bars	12%
Mulchers	22%
Multivitamin tablets	Exempt
Music CDs	22%
Musical instruments	22%
Muffins	Exempt
Mugs	12%
Mussels	Exempt
Mustard	Exempt
<b>N</b>	
Nail - false, files, polish	22%
Nails	Exempt
Nappies & nappy liners	Exempt
Nappy wash	22%
Necklaces	32%
Needles - hypodermic	Exempt
Needles - knitting	22%
Newspapers	Exempt
Night lights	12%
Note books	22%
Nursing pads	Exempt
Nuts - salted, spiced, roasted or otherwise processed	12%
Nuts - raw & crushed	Exempt
Nuts & bolts	Exempt
<b>O</b>	
Octopus straps	22%
Office equipment & furniture	22%
Office storage trays in kit form	22%
Oils & greases	22%
Olive oil	Exempt
Olives	Exempt
Opera glasses	22%

GENERAL DESCRIPTION	RATE
Orange juice (containing more than 25% juice)	12%
Organisers (electronic)	22%
Ornaments	22%
Outboard motors, parts & accessories	22%
Outdoor furniture	12%
Ovens, conventional & micro-wave (household)	12%
<b>P</b>	
Padlocks	22%
Pads - lecture, note, writing etc	22%
Pain relief preparations	Exempt
Paint brushes & rollers	22%
Paints - automotive	22%
Paints - building	Exempt
Paints - oils, watercolours etc	22%
Pallets	22%
Pancake mixes	Exempt
Pancakes	Exempt
Panty liners	Exempt
Paper - butchers', computer, copy, fax, writing, etc	22%
Paper plates, mugs & serviettes	12%
Paperbacks	Exempt
Paperclips	22%
Parquet blocks	Exempt
Party novelties	22%
Pasta	Exempt
Pate	Exempt
Patty pans	12%
Pavers	Exempt
Pearls	32%
Pegs	12%
Pencils & pens	22%
Perfume	22%
Periodicals	Exempt
Pet beds & bowls	12%

GENERAL DESCRIPTION	RATE
Pet food	22%
Pet shampoos	22%
Petrol, diesel & other fuel oil	Exempt
Phones - fixed, mobile & answering machines	22%
Photo frames & albums	22%
Photocopiers	22%
Photos	22%
Picnic set	12%
Picture hooks & frames	22%
Pies - cottage, curry, fruit, meat	Exempt
Pillow cases	12%
Pillows	12%
Pine logs	Exempt
Pine bark	Exempt
Pins	22%
Piping & tubing - irrigation, water supply, drainage or sewerage	Exempt
Pipe fittings - valves, meters, gauges, etc	Exempt
Pizza bags & boxes	22%
Pizzas	Exempt
Place mats	12%
Planters	12%
Plants	Exempt
Plaster & plasterboard	Exempt
Plate - metal	Exempt
Plates incl plastic & paper	12%
Play dough & plasticine	22%
Plywood	Exempt
Polishes	22%
Pool chemicals, equipment, liners & accessories	22%
Pool toys	22%
Popcorn	12%
Portable sun shelters (household)	12%
Post-it notes	22%
Post supports	Exempt

GENERAL DESCRIPTION	RATE
Postage stamps	Exempt
Pot holders	12%
Pot plant stands	12%
Potato chips, crisps, straws etc	12%
Pots - ceramic, hanging, terracotta	12%
Pots, pans & baking dishes	12%
Potting mix	Exempt
Poultry food	Exempt
Power boards	Exempt
Power points	Exempt
Power tools	22%
Prawns & crabs	Exempt
Prayer books	Exempt
Precious and semi-precious stones, pearls, imitation, reconstructed or synthetic stones	32%
Pressure sprayers	22%
Pretzels	12%
Price lists	22%
Printer ink cartridges	22%
Printers - computer	22%
Pumps - water supply & sewerage (not chemical sanitary)	Exempt
Purses	22%
Puddings	Exempt
Putties	Exempt
Puzzles	22%
<b>Q</b>	
Quadruped walking aids	Exempt
Quilts	12%
<b>R</b>	
Racking (not household furniture)	22%
Radios, CD players, portable radio cassettes	22%
Railway locomotives & rolling stock	22%
Rattles	22%



GENERAL DESCRIPTION	RATE
Rawlplugs	Exempt
Razors, blades, cartridges & shaving creams	22%
Records	22%
Refrigerators (household)	12%
Religious images, pictures & statues	Exempt
Ribbons - cloth	12%
Rice, rice milk & rice cakes	Exempt
Ring binders	22%
Rings - dress, engagement, friendship, toy	32%
Rings - wedding	Exempt
Rivets	Exempt
Rods - metal	Exempt
Rolling pins	12%
Roof trusses	Exempt
Roof ventilators	Exempt
Roofing sheets	Exempt
Ropes, string & adhesive tape	22%
Rubber bands	22%
Rubber gloves	Exempt
Rubbish bins (household)	12%
Rugs - floor	12%
Rulers	22%
<b>S</b>	
Saddlery & harness	22%
Safes	22%
Salad bowls	12%
Salad dressing	Exempt
Salami	Exempt
Salt & pepper	Exempt
Sand, clay, soil, stone	Exempt
Sandwich makers	12%
Sandwiches	Exempt
Sanitary napkins	Exempt
Sardines	Exempt

GENERAL DESCRIPTION	RATE
Satchels	22%
Saucepans	12%
Saucers	12%
Sauces - barbecue, chilli, tomato, etc	Exempt
Sausages & sausage rolls	Exempt
Savoury snacks	12%
Saw horses	22%
Sawdust	Exempt
Scaffolding	22%
Scales - bathroom	22%
Scales - kitchen	12%
School uniforms	Exempt
Scissors - general purpose, embroidery, hairdressing	22%
Scissors - surgical	Exempt
Scourers	12%
Screen doors	Exempt
Screws - galvanised timber, plasterboard, roofing	Exempt
Sculpting clay (natural)	Exempt
Sculpting tools	22%
Sealants (building)	Exempt
Seashell	Exempt
Seasoning	Exempt
Security doors & grills	Exempt
Seedlings	Exempt
Septic tanks	12%
Serviettes	12%
Sewing machines (household)	12%
Sewing thread	Exempt
Shade cloth	Exempt
Shampoos & conditioners	22%
Sharpeners	22%
Sharpeners - cutlery	12%
Shavers, shaving cream, foam & gel	22%
Shears - kitchen	12%
Shears - pruning	22%

GENERAL DESCRIPTION	RATE
Sheds - ready to assemble	Exempt
Sheet - metal	Exempt
Sheets, pillow cases & blankets	12%
Shelving (household furniture)	12%
Ships	22%
Shoes & shoelaces	Exempt
Shoe cleaners	22%
Shortbread	12%
Shovels	22%
Shower seats	Exempt
Shower curtains & screens	12%
Sideboards	12%
Sink tidies	12%
Sinks	12%
Skates, skateboards	22%
Skates (attached to boots)	Exempt
Skewers	12%
Skin care creams & lotions	22%
Skipping ropes	22%
Skylights	Exempt
Slabs - metal	Exempt
Sleepers (building)	Exempt
Sleeping bags	12%
Slot machines	22%
Smoke detectors	Exempt
Soaps & shampoos	22%
Socks, stockings & pantihose	Exempt
Sofa & lounge chairs	12%
Soft drinks	22%
Solar energy panels & collectors	Exempt
Soil	Exempt
Soups	Exempt
Soy milk	Exempt
Spa baths	22%
Sparklers	22%

GENERAL DESCRIPTION	RATE
Speakers - audio	22%
Spectacles	Exempt
Spice racks	12%
Spirits - brandy, rum, whisky, etc	37%
Sponges & dishcloths	12%
Spoons	12%
Sporting equipment	22%
Sprayers	22%
Sprinklers	22%
Stamps (not postage)	22%
Staplers	22%
Stationery	22%
Stencils	22%
Stereos	22%
Sterilising solutions	22%
Stickers	22%
Sticky tapes	22%
Stock cubes & powder	Exempt
Stone including synthetic stone	Exempt
Stools	12%
Storage boxes (furniture)	12%
Storage jars for food	12%
Stormwater pipe fittings	Exempt
Stoves, cook-tops & wall ovens (household)	12%
Strainers (household)	12%
Straws	12%
Streamers	22%
Street directories	12%
Strip - metal	Exempt
Stubby coolers	12%
Sugar	Exempt
Sugar soap	22%
Sunglasses	22%
Sunscreens - SPF 15+	Exempt
Super glue	22%

GENERAL DESCRIPTION	RATE
Surfboards	22%
Swimming goggles & divers' masks	22%
Swings	22%
Switchboards	Exempt
Sweeteners	Exempt
Sweets	12%
Sympathy cards	22%
Syrups & treacles	Exempt
<b>T</b>	
Tablecloths & napkins	12%
Tables & chairs (household)	12%
Taco shells	Exempt
Talcum powder	22%
Tampons	Exempt
Tanks	22%
Tanning lotion	22%
Tape recorders	22%
Tapes - electrical, masking, packaging & sticky	22%
Tapes - measuring	22%
Taps & tapware	Exempt
Tea & tea bags, herbal teas	Exempt
Tea - iced	22%
Tea towels	12%
Telephones incl mobiles & accessories	22%
Telephone cable	22%
Televisions, antennae & fittings	22%
Tents & tarpaulins	22%
Thermometers - medical	Exempt
Thongs	Exempt
Tickets	22%
Tie pins	22%
Tiles - ceramic, marble, mirror, roof	Exempt
Tiles - carpet, cork, vinyl	12%
Timber	Exempt

GENERAL DESCRIPTION	RATE
Tinned foods - baked beans, fish, fruits, soups etc	Exempt
Tissues	22%
Toasters	12%
Tobacco	Exempt
Tobacco papers	22%
Togs	Exempt
Toilet paper	22%
Toiletries incl shampoos, toothpaste, cosmetics	22%
Toilets & seats	12%
Tombstones	Exempt
Tool kits	22%
Tools	22%
Tooth powders	22%
Toothbrushes	Exempt
Toothpaste	22%
Toothpicks	22%
Toppings	Exempt
Torches	12%
Towel rails	12%
Towels & washers	12%
Toys	22%
Tractors	22%
Trailers - boat, box, dog, dolly, semi etc	22%
Trampolines	22%
Trigger sprayers	22%
Trimmers	22%
Trophies	22%
Trucks	22%
Turpentine	Exempt
Tweezers	22%
Twine	22%
Twist ties	12%
Typewriters, incl electric	22%
Tyres	22%



GENERAL DESCRIPTION	RATE
<b>U</b>	
Umbrellas	22%
Underlay sheets	Exempt
Underwear	Exempt
Utensils - kitchen	12%
<b>V</b>	
Vacuum cleaners & carpet sweepers (household)	12%
Vacuum flasks	12%
Vanity basins	12%
Vanity units	12%
Vanity units made wholly of timber	Exempt
Varnish, for floors	Exempt
Vases	12%
Vegemite & other spreads	Exempt
Vegetable grading, sorting & cleansing machines	Exempt
Vegetables - fresh, frozen, tinned	Exempt
Vending machines	22%
Vices (bench)	22%
Video cameras	22%
Video cassettes, blank & pre-recorded	22%
Video games (carrying medium only)	22%
Video & DVD players	22%
Vinegar & other condiments	Exempt
Vitamin & mineral tablets	Exempt
<b>W</b>	
Wafers	12%
Walking sticks	Exempt
Wall planners	22%
Wallets	22%
Wallpaper	Exempt
Wardrobes - freestanding (household)	12%

GENERAL DESCRIPTION	RATE
Warehouse shelving	22%
Washers	Exempt
Washing fabric softeners, powder, bleaches etc	22%
Washing machines (household)	12%
Washing-up liquids	22%
Wastepaper baskets & bins	22%
Watches & watch bands	22%
Water (not manufactured beverages or toilet water)	Exempt
Water boring plant & equipment	Exempt
Water slides	22%
Water tanks & stands	Exempt
Waterbeds	12%
Watering cans	22%
Watering systems (not incl timers or hoses)	Exempt
Weatherboards	Exempt
Wedding rings	Exempt
Weed killers	22%
Weeding wands	22%
Welding & brazing electrodes, rods and wire	Exempt
Wheelchairs	Exempt
Wheel barrows	22%
Wheel nuts	22%
Wheels	22%
Whipper snippers	22%
Whistles	22%
Whiteboards & dusters	22%
Winches	22%
Wind chimes	22%
Window cleaner	22%
Window locks	Exempt
Windows, shutters, frames, louvres & fittings	Exempt
Wine, cider and similar beverages	41%
Wine, cider and similar beverages (containing not more than 1.15% by volume of ethyl alcohol)	12%
Wipes	12%

GENERAL DESCRIPTION	RATE
Wire - metal	Exempt
Wire netting & barbed wire	Exempt
Woks	12%
Work benches	22%
Work boots & gloves	Exempt
Works of art	Exempt
Wrapping paper	22%
Wrapping ribbons	22%
Wreaths	Exempt
<b>Y</b>	
Yachts	22%
Yarns & threads	Exempt
Yeast	Exempt
Yoghurt	Exempt
Yoyos	22%
<b>Z</b>	
Zinc cream	Exempt

GENERAL DESCRIPTION	RATE
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## Do you need more information?

If you have any questions or need more information about the rate of sales tax on various goods, please contact your local Tax Office:

- **by phone** on our national enquiry number **13 28 66**—you can ring this number from anywhere in Australia for the cost of a local call. For information about claiming your special GST credit, please phone the Business Tax Reform Infoline on **13 24 78**
- **by *A Fax from Tax***, our 24 hour fax information service—simply call **13 28 60** (local call cost) on your phone or fax and follow the voice prompts
- **at our Internet site, *ATOassist* [www.ato.gov.au](http://www.ato.gov.au)**

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