


ST 2010 - WOOLLEN PRODUCTS - MATTRESS OVERLAY AND LAMBSKIN RUG

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TAXATION RULING NO. ST 2010

WOOLLEN PRODUCTS - MATTRESS OVERLAY AND LAMBSKIN RUG

F.O.I. EMBARGO: May be released

REF H.O. REF: 1/82/5262 F18 DATE OF EFFECT: Immediate

B.O. REF: Sydney : 22/B/2 470 921

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1103670	WOOLREST SLEEPER "TENDER TOUCH" LAMBSKIN RUGS	THIRD SCHEDULE ITEMS 1 AND 8 FIRST SCHEDULE ITEM 124(5)

FACTS The Woolrest Sleeper is a pure wool mattress overlay which fits over the mattress beneath the bottom sheet. It is claimed to assist in getting a good night's sleep and aids people who suffer from arthritis, rheumatism, back ache and muscular pain.

2. The "Tender Touch" lambskin rugs are small rugs processed especially for babies. They can be used on the floor, bassinette, cot, stroller, car seat and in any other situation where extra comfort is required for a young infant.

RULING 3. Because bedding generally is now covered in the Third Schedule, it follows that the Woolrest Sleeper is taxable at 7.5%.

4. The lambskin rugs which may be used in babies bassinets, cots, etc. are blankets which qualify for exemption under item 124(5), First Schedule.

COMMISSIONER OF TAXATION
17 February 1983