


# ***ST 2011 - HOME SPA UNITS***

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TAXATION RULING NO. ST 2011

HOME SPA UNITS

F.O.I. EMBARGO: May be released

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1102789	HOME SPA UNITS	FIRST SCHEDULE ITEMS 42B, 90D, 123

FACTS 1. Home Spa units consist of an electrical control unit containing a fan, a hollow mat incorporating jet air holes and a hose to connect the two. The mat is attached to a household bath by means of suction caps. When operative air is blown into the mat and it escapes through the jet air holes thus producing the spa. Although the promotional material makes certain quasi medical and mildly curative claims, there is nothing to distinguish the use of the units from that of conventional spas.

RULING 2. The Home Spa units are regarded as goods used by normally healthy people in the same way as conventional spas. The units are not accepted as medical appliances for the purposes of item 42B nor are they covered by item 123. In relation to item 90D the units are not parts for household baths and not exempt under this item.

COMMISSIONER OF TAXATION  
17.02.83