


# ***ST 2018 - SALES TAX MEDICAL AND SURGICAL APPLIANCES : COMFORT SUPPORT ARTICLES***

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TAXATION RULING NO. ST 2018

SALES TAX MEDICAL AND SURGICAL APPLIANCES : COMFORT  
SUPPORT ARTICLES

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/277 DATE OF EFFECT: Immediate

B.O. REF: Melbourne 6/C4/5 298 756

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1103762	MEDICAL AND SURGICAL APPLIANCES PILLOWS AND CUSHIONS	SALES TAX (EXEMPTIONS & CLASSIFICATIONS) ACT FIRST SCHEDULE ITEMS 42B(1) AND 123(1), THIRD SCHEDULE ITEM 1

FACTS

The following products, marketed by Therapeutic International Limited, are designed to assist in the relief of persons suffering from neck, back or shoulder problems or to provide greater comfort for persons who do not suffer from any disabilities -

- (a) Tranquillow - a contoured pillow to provide greater comfort or relief when sleeping.
- (b) Bedchair - a chair to provide total support for the spine while relaxing in bed or just lounging.
- (c) Contoured back support - a full back support for use with chairs or in the car to provide full back support for the spine when in a sitting position.
- (d) Total spinal support - a similar product to the contoured back support but with flanking supports to provide greater comfort and support.
- (e) Peanut pillow - a small contoured pillow placed behind the neck to provide support when in a sitting position.

RULING

2. While the products may provide relief for persons suffering from neck, back and shoulder pains they are not accepted as medical or surgical appliances and do not qualify for exemption under item 42B(1), First Schedule. The goods are designed to achieve greater comfort while in bed or in a sitting position for persons who do not suffer from any disabilities but wish to be more comfortable. Accordingly being goods of a general purpose nature they are not exempt under item 123(1), First Schedule.

3. The goods in question have been ruled to be covered by Item 1(n), Third Schedule, and taxable at 7.5%.

COMMISSIONER OF TAXATION

10 March 1983