


# ***ST 2042 - SALES TAX : BABY LAMBSKIN RUGS***

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TAXATION RULING NO. ST 2042

SALES TAX : BABY LAMBSKIN RUGS

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/200 P2 F127 DATE OF EFFECT: Immediate

B.O. REF: Melbourne : 6/SA/SC4/1/124

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1115051	LAMBSKIN RUGS BABY RUGS GOODS FOR USE WITH BABY EQUIPMENT	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT FIRST SCHEDULE ITEM 124(5)

OTHER RULINGS ON TOPIC ST 2010

PREAMBLE Clarification has been sought of the kinds of baby lambskin rugs that qualify for exemption under item 124(5), First Schedule.

RULING 2. Lambskin rugs for use with a bassinette, cradle, cot, perambulator or other infant carrying device mentioned in item 124, First Schedule, may qualify for exemption under item 124(5) where the rugs are advertised and marketed for use with the products mentioned and are of a size consistent with their use by infants.

3. Larger rugs may qualify for exemption under item 124(5) in appropriate cases but they would need to be of reasonable dimension and be advertised and promoted as baby rugs with emphasis on bassinette, cradle, cot, perambulator use, etc.

COMMISSIONER OF TAXATION

9 August 1983