


ST 2088 - SALES TAX : PROTECTIVE SPORTING WEAR

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TAXATION RULING NO. ST 2088

SALES TAX : PROTECTIVE SPORTING WEAR

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 66/44 Pt. 13 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1092946	PROTECTIVE SPORTING WEAR HEAD WEAR PADS GUARDS, GLOVES	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT SUB-ITEM 120(1) FIRST SCHEDULE

FACTS Sub-item 120(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax clothing (other than goods covered by any item in the Second or Third Schedule) namely, clothes for human wear, made of any material whatsoever (including cloth, glass fibre, leather, rubber or plastic material) including, inter alia, gloves and mittens.

2. Articles of sporting clothing, such as football jumpers, cricket boots, sweat bands and swimming costumes, have been exempt for many years. Prior to the amendment made to sub-item 120(1) as a consequence of the August 1981 Budget, however, most articles of protective wear were specifically excluded from exemption, e.g. protective head wear, protective pads, guards, gloves or mittens of a kind used exclusively or primarily and principally for the purposes of sport or recreation.

3. The amendment to sub-item 120(1) omitted the excluding words. By this means it was intended that protective wear, formerly excluded from exemption, would become exempt from sales tax. Subsequent to the amendment it was decided in this office that baseball gloves, softball gloves and boxing gloves were not entitled to the exemption on the grounds that they were more in the nature of essential equipment for use in the relevant sports rather than items of clothing for human wear. This decision has now been reviewed and it has been decided that baseball gloves, softball gloves and boxing gloves qualify for exemption under sub-item 120(1) - they are not to be treated differently from cricket pads, gloves, etc.

RULING 4. Articles of protective sporting wear which are clothes for human wear and exempt under sub-item 120(1), First Schedule, include -

- (a) Head wear and other protectors - baseball, softball, etc. protectors and masks; cyclists' helmets.
- (b) Protective pads, e.g. for cricket, baseball,

hockey and ice hockey.

- (c) Protective gloves, e.g. cricket, golf, baseball, softball and boxing.

COMMISSIONER OF TAXATION
2 October 1984

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