


ST 2122 - SALES TAX : WEBBING AND CLOTH TAPE

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TAXATION RULING NO. ST 2122

SALES TAX : WEBBING AND CLOTH TAPE

F.O.I. EMBARGO: May be released

REF H.O. REF: 84/1357-6 DATE OF EFFECT: Immediate
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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1172573	WEBBING CLOTH TAPE	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT, ITEM 8 THIRD SCHEDULE

PREAMBLE Sub-item 8(3) in the Third Schedule to the Sales Tax (Exemptions and Classifications) Act taxes at the rate of 7.5%, braid, cloth belting, cloth ribbon, cloth tape, elastic, fringe, insertion lace, wadding, webbing, lacing cord and other textile cords of a kind used on clothing, drapery or soft furnishings. The question has arisen whether the words 'of a kind used on clothing, drapery or soft furnishings' apply only to 'other textile cords' or whether they apply to all the goods named in the sub-item. To put it another way, does exemption under the sub-item apply only to goods 'of a kind used on clothing, drapery or soft furnishings'?

RULING 2. Sub-item 8(3) was previously sub-item 120(6) in the First Schedule. In its original form that sub-item read -

"Braid, cloth belting, cloth ribbon, cloth tape, elastic, insertion lace, wadding and webbing."

Sub-item 120(6) was amended by adding to it "fringe" and "lacing cord" and the general words "other textile cords of a kind used on clothing, drapery or soft furnishings".

3. Having regard to the legislative history of this aspect of the sales tax law, sub-item 8(3) should be applied on the basis that the goods specified in the sub-item stand on their own. The qualifying words apply only to "other textile cords".

4. The following goods have been ruled to be covered by sub-item 8(3), Third Schedule:-

Pirelli resilient webbing consisting of layers of rayon cords and layers of rubber bonded, vulcanized and cut into widths for marketing in rolls.

Unitape self-closing webbing which is woven textile having two different sides that, when used together, act as a fastener.

Sarlou plastic webbing.

Adhesive towelling grip used on tennis and squash racquets, etc. whether in the roll, cut to length or in the form of racquet head protectors.

Gauze wrap grip used on tennis and squash racquets, etc.

Imitation leather grips which are made by a similar process to cloth.

The following goods are taxable at the general rate:-

Leather racquet grips.

Synthetic racquet grips.

Plastic racquet head protector.

COMMISSIONER OF TAXATION
19 April 1985

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