


ST 2126 - SALES TAX: TOUCH-TRONIC CORDLESS AUTOMATIC TOOTHBRUSH

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TAXATION RULING NO. ST 2126

SALES TAX: TOUCH-TRONIC CORDLESS AUTOMATIC TOOTHBRUSH

F.O.I. EMBARGO: May be released

REF H.O. REF: 84/5250-4 DATE OF EFFECT:

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1187105	CORDLESS AUTOMATIC TOOTHBRUSH	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT ITEM 45A FIRST SCHEDULE.

PREAMBLE Sub-item 45A(2) in the First Schedule exempts goods of a kind used exclusively or primarily and principally in the cleaning of teeth or massaging of gums.

FACTS 2. The Touch-Tronic cordless automatic toothbrush is electronically operated and consists of three parts:

- (a) Brush head which is a detachable part because of its limited life,
- (b) Power handle which holds nickel cadmium cells as the source of power, and
- (c) Re-charging unit which holds the power handle for re-charging purposes. When re-charging is required it is connected to the main electrical supply by a 3-point plug. This unit also has a rack for storing the brush heads when not in use.

RULING 3. The Touch-Tronic cordless automatic toothbrush is an integrated unit and qualifies for exemption from sales tax under sub-item 45A(2), First Schedule.

COMMISSIONER OF TAXATION
14 June 1985

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