

# ***ST 2132 - SALES TAX: DENTURE LINING AND DENTURE REPAIR PRODUCTS***

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TAXATION RULING NO. ST 2132

SALES TAX: DENTURE LINING AND DENTURE REPAIR PRODUCTS

F.O.I. EMBARGO: May be released

REF H.O. REF: 84/5915-1 DATE OF EFFECT: Immediate

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1187223	DENTURE LININGS DENTURE REPAIR PRODUCTS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT. ITEM 123, FIRST SCHEDULE

PREAMBLE Sub-item 123(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts, inter alia, goods designed and manufactured expressly for use by persons suffering from a disablement, being goods not ordinarily used by persons not suffering from a disablement.

FACTS 2. Denture lining and denture repair products are marketed for use by individuals who wear dentures.

3. Denture lining products contain materials and equipment to enable individuals to secure dentures firmly and to help prevent irritation of the gums caused by loosely-fitting dentures. They form a cushion between dentures and gums. They are marketed in various forms including soft plastic liners for use as cushions and liquids and powders for application to the surface of dentures coming into contact with gums and the roof of the mouth.

4. Denture repair products contain materials and equipment to enable individuals to effect "semi-permanent" emergency repairs to broken or cracked dentures and to replace loose teeth. They are marketed in liquid form.

RULING 5. It is considered that the wearing of dentures is not caused by a disablement within the ordinary meaning of that expression.

6. Consequently, denture lining and denture repair products are not covered by sub-item 123(1). They are taxable at the general rate, currently 20%.

COMMISSIONER OF TAXATION  
28 June 1985

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