


ST 2179 - SALES TAX: SKIN CLEANSING AND CONDITIONING SYSTEM

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TAXATION RULING NO. ST 2179

SALES TAX: SKIN CLEANSING AND CONDITIONING SYSTEM

F.O.I. EMBARGO: May be released

REF H.O. REF: 84/5799-9 DATE OF EFFECT: Immediate
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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1199599	BRUSHWARE SKIN CLEANSING AND CONDITIONING SYSTEM PERSONAL BRUSHES	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 1, THIRD SCHEDULE

PREAMBLE Paragraph (j) of item 1 in the Third Schedule to the Sales Tax (Exemptions and Classifications) Act taxes at the rate of 10% goods of a kind ordinarily used for household purposes, namely, brooms, mops, dusters, brushes, buckets, dippers and basins.

FACTS 2. This Office recently had occasion to consider the sales tax classification of a product known as a skinvention system. The product is designed to cleanse and condition the skin. It comprises a power handle which houses two batteries as the power source, two brush attachments, a skin buffer attachment and a pumice stone attachment. The brush attachments are used to clean the skin. The pumice stone attachment smoothes rough or calloused skin on the soles of feet, elbows, knees or wherever callouses form. The skin buffer is designed to make the skin cleaner, smoother and softer by removing the outer layer of dead skin cells.

RULING 3. Item 1, Third Schedule, refers to household goods and not personal goods. Brushes referred to in paragraph (j) of the item are brushes used for general household cleaning purposes. A brush for cleaning and toning the skin is a personal care brush rather than a household one. The skin toning brush system is not covered by paragraph (j), item 1, Third Schedule.

4. The brushes and other accessories making up the skin cleansing and conditioning system are taxable at the general rate, currently 20%.

COMMISSIONER OF TAXATION
22 October 1985

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