


ST 2212 - SALES TAX : PLANTER HOOKS AND BRACKETS AND PICTURE HOOKS

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TAXATION RULING NO. ST 2212

SALES TAX : PLANTER HOOKS AND BRACKETS AND PICTURE HOOKS

F.O.I. EMBARGO: May be released

REF H.O. REF: 84/2529-9 DATE OF EFFECT: Immediate

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1206191	PLANTER HOOKS PLANTER BRACKETS PICTURE HOOKS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 84, FIRST SCHEDULE; ITEM 2, THIRD SCHEDULE.

PREAMBLE Sub-item 84(2) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts builders' hardware, including hooks and brackets, being goods of a kind used in the construction or repair of, and wrought into or attached to so as to form part of, building or other fixtures.

2. Item 2, Third Schedule operates to tax at 10% parts, fittings and accessories for goods covered by item 1, Third Schedule which, in turn, covers a specified range of goods which are of a kind ordinarily used for household purposes.

3. This office recently had occasion to consider the sales tax classification of household hooks and brackets designed and marketed for use with planters. The classification of a range of household picture hooks was also considered.

FACTS 4. Planter hooks and brackets are decorative in nature and are predominantly used for hanging planters and pots in the home. The brackets are made from cast iron or steel, are available in black and white and are screwed to the wall. The pot plant is placed in a hanging basket or comparable item, connected to a chain or other hanging medium which is hung from the bracket. Planter hooks are affixed to the wall or ceiling using either a toggle bolt or woodscrew and serve a similar purpose to planter brackets.

5. Picture hooks are quite small and are commonly fixed to the wall by small pins. They are readily removable. Pictures and picture frames are hung from the affixed hook.

6. Planter hooks and brackets and picture hooks are ordinarily sold through hardware and department stores and other retail outlets to householders and the hooks and brackets are ordinarily affixed to walls, ceilings, internal beams by such persons. The hooks and brackets are not of the kind that are installed by builders.

RULING 7. The goods listed in sub-item 84(2), First Schedule, including hooks and brackets, are illustrative of the general words of the provision. To qualify for exemption goods,

including those listed, must be builders' hardware of a kind used in the construction or repair of, and wrought into or attached to so as to form part of, buildings or other fixtures. The acceptance of a product as builders' hardware is dependent upon it being established that it is sold to a substantial extent through builders' suppliers for installation by builders so as to form part of buildings or other fixtures. Neither picture hooks nor planter hooks or brackets are regularly installed by builders. Rather, they are ordinarily installed by householders. Accordingly they are not accepted as being builders' hardware and do not qualify for exemption under sub-item 84(2).

8. Planters, being receptacles designed for growing plants in, are covered by item 1, Third Schedule, where they are of a kind ordinarily used for household purposes. Planter hooks and brackets are not parts for planters. Nor are they fittings or accessories. They do not supplement the primary function of the planters but rather provide a means whereby they may be better enjoyed. Planter hooks and brackets are not covered by item 2, Third Schedule but are taxable at the rate of 20%.

9. Picture hooks also are not accessories for pictures and picture frames. They merely provide a means for hanging pictures on a wall. Picture hooks are not covered by item 2, Third Schedule and are taxable at the rate of 20%.

COMMISSIONER OF TAXATION
27 February 1986

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