


# ***ST 2216 - SALES TAX : TABLE CLOTHS, TABLE NAPKINS AND TABLE MATS MADE FROM SYNTHETIC MATERIAL***

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TAXATION RULING NO. ST 2216

SALES TAX : TABLE CLOTHS, TABLE NAPKINS AND TABLE MATS  
MADE FROM SYNTHETIC MATERIAL

F.O.I. EMBARGO: May be released

REF H.O. REF: 83/5272-1 DATE OF EFFECT: Immediate  
83/9805-4

B.O. REF: Melb. 6/SB/SC 4/1/120(5) DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

| REFERENCE NO: | SUBJECT REFS:  | LEGISLAT. REFS:   |
|---------------|--|---|
| I 1206010     | TABLE CLOTHS, TABLE<br>NAPKINS AND TABLE<br>MATS MADE FROM<br>SYNTHETIC MATERIAL | SALES TAX (EXEMPTIONS<br>AND CLASSIFICATIONS)<br>ACT; ITEM 120, FIRST<br>SCHEDULE; ITEM 8,<br>THIRD SCHEDULE. |

PREAMBLE Sub-item 120(5) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax piece goods (other than goods covered by any item in the Second or Third Schedule) being cloth (whether woven, felted, knitted, netted or crocheted), including plastic and rubber sheeting, table baize, and cloth made wholly or partly of glass fibre, rubber, synthetic or plastic material, but not including tracing cloth or floor coverings.

2. Sub-item 8(1), Third Schedule, taxes at 10% household drapery and soft furnishing, namely -

(p) table cloths, table covers, table mats, table napkins, table runners and doilies;

FACTS 3. Some table cloths, table napkins, table mats, serviettes etc are made from synthetic material. The synthetic material is marketed under trade names such as "Image", "Perfex", "Finnweb" and "Fabrik". The material is made by either treating Viscose rayon fibres with an emulsion to form a bonded non woven fabric or by a felting process whereby individual rolls of tissue paper are combined with powdered polyvinyl chloride. The products may be sold in the roll for use as table cloths or the roll may be cut into required sizes to make table mats and table napkins. The cut pieces are not otherwise processed but they are sold as table mats, table napkins and table cloths.

RULING 4. For the purposes of sub-item 120(5), First Schedule, "cloth" includes materials produced by a felting process from rayon or other synthetic fibres. Materials such as "Perfex", "Finnweb", "Image" and "Fabrik" are considered to be cloth. When sold in the roll for use as table cloths they retain their identity as piece goods and are exempt under sub-item 120(5), First Schedule.

5. Goods marketed as table mats, table cloths and table napkins made from material such as "Perfex", "Finnweb", "Image"

and "Fabrik" are covered by sub-item 8(1)(p), Third Schedule,  
and taxable at 10%.

COMMISSIONER OF TAXATION

28 February 1986

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