


# ***ST 2289 - SALES TAX : LOOFAHS***

 This cover sheet is provided for information only. It does not form part of *ST 2289 - SALES TAX : LOOFAHS*

This document has been Withdrawn.

There is a Withdrawal notice for this document.

TAXATION RULING NO. ST 2289

SALES TAX : LOOFAHS

F.O.I. EMBARGO: May be released

REF H.O. REF: 86/8912-1 DATE OF EFFECT: Immediate

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1177064	SPONGES LOOFAHS CLEANING MATERIALS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 9, THIRD SCHEDULE

PREAMBLE Item 9 in the Third Schedule to the Sales Tax (Exemptions and Classifications) Act taxes at the rate of 10% goods for sale for cleaning purposes including sponges and synthetic sponges.

2. This office has recently had occasion to consider whether Loofahs come within item 9.

FACTS 3. A Loofah is the fibrous substance of the pod (fruit) of the Luffa plant and is used as a sponge or flesh-brush. The mature fruit is picked, skinned and washed in water. It is then dried and sold as it is or threaded onto a rope prior to sale.

RULING 4. Loofahs are considered to be sponges of the kind covered by item 9, Third Schedule. The threading of Loofahs onto a rope does not alter the product's identity as a sponge and Loofahs with rope are also covered by item 9, Third Schedule. Loofahs, with or without a rope attached, are taxable at the rate of 10%.

COMMISSIONER OF TAXATION  
13 October 1986