


ST 2323 - SALES TAX : OUTDOOR VACUUM CLEANERS

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TAXATION RULING NO. ST 2323

SALES TAX : OUTDOOR VACUUM CLEANERS

F.O.I. EMBARGO: May be released

REF N.O. REF: 86/7147-8 DATE OF EFFECT: Immediate

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1210521	HOUSEHOLD GOODS OUTDOOR VACUUM CLEANERS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT, ITEM 1(g), THIRD SCHEDULE

OTHER RULINGS ON TOPIC : ST 2187

PREAMBLE Paragraph 1(g) in the Third Schedule to the Sales Tax (Exemptions and Classifications) Act taxes at the rate of 10% goods (not being goods covered by an item in the Second Schedule or goods of a kind used exclusively, or primarily and principally, in sport or games) of a kind ordinarily used for household purposes, namely :-

(g) vacuum cleaners, carpet sweepers, floor polishers and other appliances for use for cleaning purposes.

FACTS 2. The Victa Vac 500 outdoor vacuum cleaner is designed for outdoor use around the home in cleaning driveways, pool surrounds, paths etc. The cleaner consists of a 240 volt, 50 HZ motor coupled to a high impact alloy impeller and is of lightweight construction, weighing only 8.5 kilograms. The cleaner is mounted on wheels with the suction inlet in front of the wheels and the collection bag is strung between the outlet and the handle.

RULING 3. In FCT v Sherwood Overseas Pty Ltd 16 ATR 473; 85 ATC 4267, the Court held that the term "household purposes" in item 1 was not restricted to goods used within the dwelling house. The term covered goods of the kinds specified in paragraphs (a) to (p) of item 1 provided that they were for use in or about the dwelling house.

4. Although the Victa Vac 500 outdoor vacuum cleaner is essentially for use outdoors it is still for use about a dwelling house and therefore is covered by paragraph (g) of item 1 in the Third Schedule to the Sales Tax (Exemptions and Classification) Act. It is taxable at the rate of 10%.

COMMISSIONER OF TAXATION
19 February 1987