


ST 2325 - SALES TAX : CAR MATS

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TAXATION RULING NO. ST 2325

SALES TAX : CAR MATS

F.O.I. EMBARGO: May be released

REF N.O. REF: 86/10682-5 DATE OF EFFECT: IMMEDIATE

B.O. REF: 84/79764 ADELAIDE DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1210558	CAR MATS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 1, THIRD SCHEDULE

PREAMBLE Paragraph 1(1) 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 :-

floor coverings and bath and door mats.

FACTS 2. Car mats are ordinarily manufactured from rubber or carpet or a combination of both. They are bound along the edges to prevent fraying and are generally backed with sponge rubber to prevent slipping.

3. Mats designed for use in the front of the car are usually shaped to provide a better fit. The mat for use on the driver's side may have a special non-slip rubber insert to prevent the driver's feet slipping off the controls.

4. The mats are of small dimensions which make them unsuitable for household use.

RULING 5. Car mats are not goods of a kind ordinarily used for household purposes. They are taxable at the general rate of 20%.

COMMISSIONER OF TAXATION
5 March 1987