

TAXATION RULING NO. ST 2387

SALES TAX : CHILD CARRIERS

F.O.I. EMBARGO: May be released

REF N.O. REF: 87/10611-0 DATE OF EFFECT: Immediate

B.O. REF: PERTH: STNR 11219 DATE ORIG. MEMO ISSUED:
: ADEL : 8 435 711

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1010526	BICYCLE SEATS FOR INFANTS CHILD CARRIERS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 124, FIRST SCHEDULE

PREAMBLE Sub-item 124(3) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax booster seats, safety seats and other articles designed for use in the carrying of infants, whether or not intended to be used in motor vehicles.

2. This Ruling considers the sales tax classification of bicycle carrier seats for infants.

FACTS 3. The child carrier seats for attachment to bicycles that have come under notice are available in two styles. The first style is similar in appearance to the child safety seats fitted to motor vehicles. It is a padded seat with enclosed sides and a high back to provide lumbar support. The high back also provides additional safety in that it prevents the child from falling backwards. The high back safety seat is generally fitted to the rear of a bicycle.

4. The second style is virtually a cut down version of the high back carrier. It has enclosed sides but the back support is limited, only extending to about the small of the back. It is available in a padded version or contoured plastic. This style may be fitted to the front or the rear of the bicycle. It can also be fitted to the top bar of the bicycle frame.

RULING 5. The bicycle carrier seats for infants of the kind described above are exempt from sales tax under sub-item 124(3) in the First Schedule.

COMMISSIONER OF TAXATION
28 January 1988