


ST 2412 - SALES TAX : SILVERED SHEET AND PLATE GLASS; SILVERED GLASS PRODUCT

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TAXATION RULING NO. ST 2412

SALES TAX : SILVERED SHEET AND PLATE GLASS; SILVERED
GLASS PRODUCT

F.O.I. EMBARGO: May be released

REF

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F.O.I. INDEX DETAIL

| REFERENCE NO: | SUBJECT REFS: | LEGISLAT. REFS: |
|---------------|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| I 1019905 | SILVERED SHEET AND PLATE GLASS SILVERED GLASS PRODUCTS | SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; SUB-ITEMS 82(1), 83(2)(c), 84(2) AND 89B(1), FIRST SCHEDULE |

OTHER RULINGS ON TOPIC ST 2352

PREAMBLE

This Ruling considers the sales tax classification of silvered sheet and plate glass and products made from silvered glass.

2. Sub-item 89B(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax glass, being sheet glass (plain or corrugated), plate glass, figured rolled glass, cast glass, bent glass, structural glass, anti-actinic glass, vita glass, safety glass, fire resisting glass, and other similar glass, but not including windscreens or windows for motor vehicles or other glass of a kind ordinarily used as parts for motor vehicles.

3. Sub-item 82(1) exempts bricks, blocks, shapes, tiles, sections, slabs and other structural or architectural building units, whether made of burnt clay, marble, granite, stone, cement, concrete, magnesite, cinder-cement, asbestos-cement, fibro-cement, coke-breeze, terra cotta, gypsum, terrazzo or of any other materials or mixtures of materials.

4. Sub-item 83(2)(c) exempts boards, sheets and linings made of metal, wood, wood pulp, asbestos or fibro-cement, or of bituminous or other compositions, that are of a kind used exclusively or principally in the construction and repair of, and are wrought into or attached to so as to form part of, buildings or other fixtures.

5. Sub-item 84(2) exempts builders' hardware, being goods of a kind used in the construction or repair of, and wrought into or attached to so as to form part of, buildings or other fixtures.

FACTS

6. The silvered glass products considered in this Ruling are as follows:-

- . Framed and mounted mirrors - silvered glass that has been framed to enable it to be hung on a wall or built into a free standing mount for use as a mirror.

- . Mirror tiles - these may have either clean cut or bevelled edges and are commonly affixed by means of self adhesive tabs. Some mirror tiles may have a cloth backing and are affixed to the wall using adhesives. The tiles are approximately 300mm x 300mm in size.
- . Designer mirror strips, mirror decor, mirror wall panels - these products come in a variety of sizes and shapes ranging from 150mm wide strips to near full wall size. They may be affixed to the wall by adhesive strips, adhesives or by means of aluminium channelling which is screwed to the wall.
- . Multi purpose sheet mirrors - the mirrors range in size from 350mm x 450mm to 440mm x 1500mm. The mirrors may have clean cut or bevelled edges and may feature a silk screened border ground edge. The mirrors may be affixed to the wall in the same way as mirror tiles or may have holes drilled to enable the mirrors to be screwed to the wall. The mirrors are advertised as suitable for use in bathrooms, lounge rooms or dressing rooms.
- . Mirror doors for built in wardrobes - these are vinyl backed sheets of silvered glass fitted with aluminium edgings. The sliding doors are mounted on ball bearing rollers within the framed doorway of the wardrobe.
- . Mirror flex/flexi strips - these are mosaic like wall coverings featuring either small mirror squares or narrow mirror strips adhered to a flexible backing such as canvas or cloth, and are designed to be affixed to walls, ceilings, bars, columns etc.
- . Silvered glass walling - this product is installed primarily in commercial sites although it is available for household use. Silvered glass walls are single sheets of silvered glass cut to the size of the full wall area in which they are to be installed. Installation normally involves the fitting on site of metal channelling into which the silvered glass is inserted or wooden framework onto which the silvered glass is fitted either through the use of adhesive materials or drilling holes to enable fixing by screws.

RULING 7. Sub-item 89B(1) provides exemption for glass in sheet or plate form including glass that has been silvered, polished, sand blasted, acid frosted or similarly treated. The exemption covers sheet or plate glass provided that the glass is sold as glass and not as a commercially distinct article made from glass. Where silvered glass has undergone further processing, e.g., has been cut and bevelled and has cloth, canvas or adhesive tabs attached to the back, it is outside the scope of sub-item 89B(1). This is because the processing results in the production of a commercially distinct article made from glass, e.g., a mirror tile, mirror wall panel or mirror flex.

8. While silvered glass that has been processed is outside the scope of sub-item 89B(1), silvered glass products could qualify for exemption under other provisions in the law, e.g., sub-item 82(1) which exempts tiles, sub-item 83(2) which exempts boards, sheets or linings that are of a kind used exclusively or

principally in the construction or repair of buildings or other fixtures, or sub-item 84(2) which exempts builders' hardware. Where silvered glass products are not covered by any of these exemption provisions, they are taxable either at the rate of 10% or 20% depending on the identity of the goods and their use.

9. The classification of silvered sheet and plate glass and the silvered glass products mentioned in paragraph 6 is as follows:

| PRODUCT | RATE OF TAX | PROVISION |
|--------------------------------------------------------------|-------------|-----------------------------------|
| Silvered sheet or plate glass | exempt | Sub-item 89B(1), First Schedule |
| Framed and mounted mirrors | 10% | Item 1, Third Schedule |
| Mirror tiles whether attached by adhesives or adhesives tabs | exempt | Sub-item 82(1), First Schedule |
| Mirror strips, mirror decor, mirror wall panels | 10% | Item 1, Third Schedule |
| Multi purpose sheet mirrors | 10% | Item 1, Third Schedule |
| Mirror doors for built in wardrobes | exempt | Sub-item 84(2), First Schedule |
| Mirror flex, flexi strips | exempt | Sub-item 83(2)(c), First Schedule |
| Silvered glass walling | exempt | Sub-item 83(2)(c), First Schedule |

10. The above decisions will apply from 1 June 1988.

COMMISSIONER OF TAXATION
5 May 1988