

ST 2421 - SALES TAX : STUDENT DESKS

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TAXATION RULING NO. ST 2421

SALES TAX : STUDENT DESKS

F.O.I. EMBARGO: May be released

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F.O.I. INDEX DETAIL
REFERENCE NO: SUBJECT REFS: LEGISLAT. REFS:
I 1183737 STUDENT DESKS SALES TAX (EXEMPTIONS
AND CLASSIFICATIONS)
ACT ; ITEM 1,
THIRD SCHEDULE.

PREAMBLE This Ruling considers the sales tax classification of student desks.

2. Item 1 in the Third Schedule to the Sales Tax (Exemptions and Classification) Act taxes at the rate of 10% goods of a kind ordinarily used for household purposes. Paragraph(a) of item 1 covers furniture.

FACTS 3. Student desks are widely used in the household or other domestic settings. They are generally of lighter construction than office desks and do not have the features of office desks. For example, they often have a limited number of drawers. They are also generally smaller in size than office desks, most not exceeding 122 cm x 61 cm (4' x 2').

4. Student desks are also much cheaper than comparable size office desks because of their lighter construction. They are marketed almost exclusively by department stores and other retailers of household furniture. It would be unusual for student desks to be sold by specialist office suppliers.

RULING 5. Student desks generally not exceeding 122cm x 61cm are furniture of a kind ordinarily used for household purposes and are therefore covered by paragraph 1(a) in the Third Schedule. They are taxable at 10%. Student desks of larger dimensions are also taxable at 10% provided that they conform with the general description outlined in paragraphs 3 and 4 above and are marketed almost exclusively through department stores and other retailers of household furniture.

6. Office desks which are of more solid construction and generally sold through suppliers of office furniture are not considered to be goods of a kind ordinarily used for household purposes. Office desks are taxable at the general rate, currently 20%.

COMMISSIONER OF TAXTION
2 June 1988