


***ST 2025 - SALES TAX - AIDS TO
MANUFACTURE/AUXILIARIES TO AIDS TO
MANUFACTURE: - "BETTEREX" LIQUID SPILLAGE
ABSORBENT AND FIRE RETARDENT***

 This cover sheet is provided for information only. It does not form part of *ST 2025 - SALES TAX - AIDS TO MANUFACTURE/AUXILIARIES TO AIDS TO MANUFACTURE: - "BETTEREX" LIQUID SPILLAGE ABSORBENT AND FIRE RETARDENT*

This document has been Withdrawn.

There is a [Withdrawal notice](#) for this document.

TAXATION RULING NO. ST 2025

SALES TAX - AIDS TO MANUFACTURE/AUXILIARIES TO AIDS TO
MANUFACTURE:

- "BETTEREX" LIQUID SPILLAGE ABSORBANT AND
FIRE RETARDENT

F.O.I. EMBARGO: May be released

REF

*** NOTE: THIS RULING HAS BEEN MODIFIED BY ST 2299

H.O. REF: ST 66/E88

DATE OF EFFECT: Immediate

B.O. REF: Sydney: 22/8/2 107 304

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1104158	AIDS TO MANUFACTURE MATERIALS FOR REPAIR OR MAINTENANCE OF AIDS TO MANUFACTURE REPAIR OR MAINTENANCE OF MOTOR VEHICLES	SALES TAX (EXEMPTIONS & CLASSIFICATIONS) ACT FIRST SCHEDULE ITEMS 113A, 113C, 113E THIRD SCHEDULE ITEMS 7(1), 7(2)

FACTS

"Betterex" is manufactured from kiln dried wood shavings which are then mixed with red oxides and other chemicals to give the product fire retarding properties. "Betterex" is intended for use principally as an absorbant to contain spillages of oil and other similar liquids.

RULING

2. "Betterex" is taxable at the general rate unless it is sold in circumstances where conditional exemption or the conditional tax rate of 7.5% applies.

3. "Betterex" is conditionally exempt under items 113A and 113C First Schedule, when used as an aid to manufacture in the disposal of waste substances resulting from manufacturing operations. It is also conditionally exempt when used to dispose of waste substances resulting from the repair or maintenance of aids to manufacture within the scope of item 113E, First Schedule.

4. "Betterex" is taxable at the conditional rate of 7.5% when used within the terms of items 7(1) and 7(2) Third Schedule, for example to soak up spillages of oil resulting from the servicing, repairing or reconditioning of motor vehicles.

COMMISSIONER OF TAXATION
14 April 1983