


ST 2048 - SALES TAX : SUNSCREEN PREPARATIONS : LIP BALMS

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TAXATION RULING NO. ST 2048

SALES TAX : SUNSCREEN PREPARATIONS : LIP BALMS

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/270/12 F33 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO: SUBJECT REFS: LEGISLAT. REFS:

I 1115261 SUNSCREEN PREPARATIONS ITEM 38A, FIRST
SCHEDULE
ITEM 20, SECOND
SCHEDULE

OTHER RULINGS ON TOPIC ST 2041

PREAMBLE Item 38A, First Schedule, which exempts certain
sunscreen preparations from sales tax, specifically excludes
from exemption -

- (i) goods of the following kinds, namely, face creams,
face oils, face lotions, body creams, body oils,
body lotions, rouge, lip-sticks, eye-brow pencils
and eye shadows, being goods that are cosmetics,
cosmetic preparations or goods in the nature of
cosmetic preparations; or
- (ii) other goods that are cosmetics, cosmetic
preparations or goods in the nature of cosmetic
preparations.

FACTS 2. The product 'Lip Balm by Starlet' is marketed as a
sunscreen product which filters out 99% of harmful ultra-violet
rays. It is also claimed to help protect lips from sun and wind
burn. The Department of Health has certified that the product
is a preparation which provides an acceptable level of
protection from solar ultra-violet rays.

RULING 3. 'Lip Balm by Starlet' is not a lip-stick that is a
cosmetic, cosmetic preparation or in that nature. It qualifies
for exemption under item 38A, First Schedule.

COMMISSIONER OF TAXATION
18 October 1983