


ST 2067 - SALES TAX : INSECTICIDES/FUNGICIDES/WEED KILLERS

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TAXATION RULING NO. ST 2067

SALES TAX : INSECTICIDES/FUNGICIDES/WEED KILLERS

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INSECTICIDES/
FUNGICIDES/
WEED KILLERS

SALES TAX (EXEMPTIONS
AND CLASSIFICATIONS)
ACT
SUB-ITEMS 3(1) AND
139(1), FIRST SCHEDULE

PREAMBLE

The classification of a range of insecticides etc., has been reviewed in the light of legislative changes to Items 3 and 139 in the First Schedule to the Sales Tax (Exemptions and Classifications) Act. Item 3 was amended with effect on and after 24 August 1983 to provide conditional exemption for certain equipment, preparations and materials when acquired for use in agricultural industry for the checking or eradication of diseases or pests. Item 139 was amended with effect on and after 19 August 1981 to provide conditional exemption for certain preparations and materials such as insecticides, fly traps and fly papers and appliances for use with them when acquired exclusively for use in the destruction of insect and other invertebrate pests, or both, for business or industrial purposes.

RULING

2. Attached as Appendix A and Appendix B are two lists of products of the kinds that may qualify for conditional exemption under item 3 or item 139. While not definitive it is expected that the insecticides etc, listed in Appendix A would generally be purchased by persons engaged either in agricultural industry or for use for business or industrial purposes in the destruction of insect or invertebrate pests and thus entitled to conditional exemption. These products come within this category because of the size of the packs in which they are sold or the manner in which they are promoted and marketed. Exemption is conditional, however, and where these products are sold in circumstances where exemption does not apply tax is payable.

3. Goods listed in Appendix B are generally put up for sale for use in the control of home garden pests and it is unlikely that they would be used for either agricultural or for business or industrial purposes. They are identifiable by the fact that they are sold in small quantities and generally are marketed in attractive glossy packs, some in aerosol or spray form. Although the products in this Appendix would generally not be sold in circumstances where exemption would apply some sales in exempt circumstances could occur and conditional exemption will apply under the appropriate item.

COMMISSIONER OF TAXATION

7 March 1984

APPENDIX

APPENDIX A
Manufacturer

Manufacturer	Product	Description	Conditionally Exempt
Chemspray Pty Ltd	Argentox Turf Insecticide	Insecticide spray	Item 3(1)(a) " 139(1)
	Captan 80	Fungicide	Item 3(1)(b)
	Carbaryl 80	Insecticide spray	Item 3(1)(a) " 139(1)
	Cadex	Fungicide spray	Item 3(1)(b)
	Chemspred	Spreader & wetting agent	Item 3(1)(a)
	Chemsub	Fungicide spray	Item 3(1)(b)
	Chlordane	Insecticide spray	Item 139(1)
	Copper Oxychloride	Fungicide	Item 3(1)(b)
	Couch & Kikuyu Killer	Grasskiller	Item 3(1)(b)
	Dieldrin	Insecticide spray	Item 139(1)
	Dry Bordeaux	Fungicide	Item 3(1)(b)
	D.S.M.A. 63	Herbicide spray	Item 3(1)(b)
	Endothal	Herbicide spray	Item 3(1)(b)
	Fore	Fungicide	Item 3(1)(b)
	Kleen lawn	Herbicide spray	Item 3(1)(b)
	Lime Sulphur	Fungicide	Item 3(1)(b)
	Liq-Weed	Herbicide	Item 3(1)(b)
	Malathon	Insecticide spray	Item 3(1)(a) " 139(1)
	Mancozeb	Fungicide spray	Item 3(1)(b)
	PMA	Turf fungicide	Item 3(1)(b)
	Rogor	Insecticide spray	Item 3(1)(a) " 139(1)
	Lawn Paspalum Killer	Herbicide spray	Item 3(1)(b)
	T.M.T.D. 80	Fungicide	Item 3(1)(b)
	Tomato Spray	Insecticide/ fungicide	Item 3(1)(a) " 139(1)

	Tree and Blackberry killer	Herbicide spray	Item 3(1)(b)
	Weed-e-rad	Herbicide spray	Item 3(1)(b)
	Zineb	Fungicide	Item 3(1)(b)
Adelaide and Wallaroo Fertilizers Ltd	Air Floated Dusting Sulphur (500g to 50kg)	Insecticide/fungicide	Item 3(1)(a) " 139(1)
	Tomato Dust (10kg)	Insecticide/fungicide	Item 3(1)(a) " 139(1)
Roche-Maag Ltd (Lane Products)	Arsenate of Lead	Insecticide	Item 3(1)(a) " 139(1)
	Camellia-Arzeena Weed Killer	Weed Killer	Item 3(1)(b)
	DDT 25 Miscible Oil	Insecticide	Item 3(1)(a) " 139(1)
	Diazinon 80	Insecticide	Item 3(1)(a) " 139(1)
	Dicofol E.C.	Miticide	Item 3(1)(a) " 139(1)
	Endosulfan	Insecticide	Item 3(1)(a) " 139(1)
	Ethion in Oil	Insecticide	Item 3(1)(a) " 139(1)
	Fenitrothion 500	Insecticide	Item 3(1)(a) " 139(1)
	Kilathion	Insecticide	Item 3(1)(a) " 139(1)
	Maldison 50	Insecticide	Item 3(1)(a) " 139(1)
	Mitran	Miticide	Item 3(1)(a) " 139(1)
	Thuricide	Biological insecticide	Item 3(1)(a) " 139(1)
Chemical Recovery Co Pty Ltd	Arsenate of Lead	Insecticide	Item 3(1)(a) " 139(1)
	Banatrol Plus	Weed Killer	Item 3(1)(b)
	Ban-oxalis	Weed Killer	Item 3(1)(b)

	Ban-pest 80% Chlordane	Insecticide	Item 3(1)(d) " 139(1)
	Banpon	Grass Killer	Item 3(1)(b)
	Bantox AA	Weedicide spray	Item 3(1)(b)
	Banweed	Weed Killer	Item 3(1)(b)
	Copper Oxychloride	Fungicide	Item 3(1)(b)
	'CRC' Dieldrin	Insecticide	Item 139(1)
	'CRC' Derris Dust	Plant dust	Item 3(1)(a)
	'CRC' Kelthane	Insecticide	Item 3(1)(a) " 139(1)
	'CRC' Liquid Karathane	Insecticide/ fungicide	Item 3(1)(b) " 139(1)
	'CRC' Malathion	Insecticide	Item 3(1)(a) " 139(1)
	'CRC' Malathion Plus	Insecticide	Item 3(1)(a) " 139(1)
	'CRC' Pyrethrum Spray	Insecticide	Item 3(1)(a) " 139(1)
	'CRC' Rose Dust	Plant dust	Item 3(1)(a)
	'CRC' Superior White Oil	Insecticide	Item 3(1)(a) " 139(1)
	'CRC' TCA	Soil Sterilant	Item 3(1)(b)
	'CRC' Tomato Dust	Plant dust	Item 3(1)(a)
	'CRC' Wetter and Spreader	Wetting agent	Item 3(1)(a) " 139(1)
	MCPA	Weed Killer	Item 3(1)(b)
	Tryquat Granules	Weed Killer	Item 3(1)(b)
Ramsay & Treganowan Ltd	Arsenate of Lead	Insecticide	Item 3(1)(a) " 139(1)
	Malathion 50	Insecticide	Item 3(1)(a) " 139(1)
BP Australia Ltd	BP Winter Spraying Oil	Insecticide	Item 3(1)(a) " 139(1)

Stauffer Australia Ltd	Captan 830	Fungicide	Item 3(1)(b)
	Devrionol 50 WP	Herbicide	Item 3(1)(b)
	Eptam	Herbicide	Item 3(1)(b)
	Imidan 15	Insecticide	Item 3(1)(a) " 139(1)
	Imidan 50 WP	Insecticide	Item 3(1)(a) " 139(1)
	Ordram 72	Herbicide	Item 3(1)(b)
	Tillam	Herbicide	Item 3(1)(b)
	Vapam	Weed control	Item 3(1)(b)
	Vernam	Herbicide	Item 3(1)(b)
	Wettable Sulphur 95	Fungicide/ Miticide	Item 3(1)(b) " 139(1)
Velsicol Australia Ltd	Banvel M	Herbicide	Item 3(1)(a)
	Banvel 200	Herbicide	Item 3(1)(a)
	Barban 250 EC	Weed Killer	Item 3(1)(a)
	Chlordane 800 EC	Insecticide	Item 3(1)(d) " 139(1)
	Endosulfan 350	Insecticide	Item 3(1)(a) " 139(1)
	Heptachlor 400 EC	Insecticide	Item 3(1)(a) " 139(1)
	Ramik	Rat and mouse Killer	Item 3(1)(d)
Theo Ohlsson Pty Ltd	Mortomite 50	Spider and mite spray	Item 3(1)(a) " 139(1)
	Vermosca	Insecticide spray	Item 3(1)(a) " 139(1)
F & B Chemicals Pty Ltd	Allisan	Fungicide	Item 3(1)(b)
	Atraflo 500 SC	Herbicide	Item 3(1)(b)
	Greenclene	Herbicide	Item 3(1)(b)
	Rogor 400	Insecticide	Item 3(1)(a) " 139(1)
	Simaflo 500 SC	Herbicide	Item 3(1)(a)

	Turcam	Insecticide	Item 3(1)(a) " 139(1)
Elanco Products Company	Balan	Herbicide	Item 3(1)(b)
	Rubigan 12 EC	Fungicide	Item 3(1)(a)
	Surflan 50 Flowable	Herbicide	Item 3(1)(a)
	Treflan	Herbicide	Item 3(1)(a)

APPENDIX B

Manufacturer	Product	Description
Bayer Australia Ltd	Bayleton Azelea Fungicide (100g)	Plant fungicide spray
	Baysol Snail & Slug Killer (500g)	Pesticide pellets
	Baysol Snail & Slug Spray	Pesticide spray
	Bayer lawn Grub Killer	Pesticide spray
	Bayer Lawn Beetle Killer	Granular pesticide
	Dipterex Liquid	Insecticide spray
	Disyston 5	Granular insecticide
	Folimat Home Garden Insecticide	Insecticide spray
	Lebaycid Insecticide Spray	Insecticide spray
	Lebaycid Fruit Fly Spray	Insecticide spray
	Metasystox (i)	Insecticide spray
	Nemacur Granular Nematicide	Granular pesticide
	Racumin Mouse and Rat Bait	Mouse and rat poison pellets
Chemspray Pty Ltd	All Purpose	Insecticide/

Garden Doctor Insecticide/ Fungicide	fungicide spray
Azalea Spray	Insecticide/ fungicide
Selective Lawn Herbicide	
Cabbage & Cauliflower Insecticide Dust	Insecticide dust
Carbaryl Insecticide Dust	Insecticide dust
Citrus Tree Weeder (100g)	Weedicide pellets
Clear White Oil	Aerosol insecticide
Clear White Oil (500ml)	Insecticide
Clovoxal	Herbicide spray
Derris Dust	Insecticide dust
Fruit Fly Kit	Kit comprising lure and insecticide
Hibiscus Spray	Insecticide spray
Home and Garden Insect Killer	Aerosol insecticide
Malathon	Insecticide dust
Mancozeb	Fungicide dust
Manzol	Turf fungicide for bowling greens
Powdery Mildew Killer (100g)	Fungicide spray
Rose-glo Insecticide/ Fungicide (200g)	Insecticide/ fungicide spray
Thiodan Insecticide	Insecticide spray
Vegetable Dust	fungicide dust

Roche-Maag Ltd (Lane Products)	Albarol White Oil Insecticide	Insecticide
	Benlate	Fungicide
	Blackberry & Tree Killer	Weed Killer
	Bugmaster 80 Carbaryl Insecticide	Insecticide
	Cabbage Dust	Insecticide
	Camellia Weed Killer Arsenical	Weed Killer
	Citrus Leaf Miner Spray Insecticide	Insecticide
	Chlordane	Insecticide
	Clear White Oil Garden Insecticide	Aerosol insecticide
	Dak-pot	Insecticide
	Derris Dust	Insecticide
	Dibrom 45 Insecticide	Insecticide
	Dipel HG Bio - Insecticide	Insecticide
	Dieldrin 15 Insecticide	Insecticide
	Dry Bordox	Fungicide
	Dusting Sulphur Insecticide	Insecticide
	Grasskiller	Weed Killer
	Killer containing Diazinon	
	Harola Lime Sulphur Fungicide & Insecticide	Fungicide/ Insecticide
	Heptachlor	Granular insecticide
	House Plant	Aerosol

R & C Products Pty Ltd Samuel Taylor Division	Spray	Insecticide
	K.O. Total Weed Killer	Weed Killer
	Lanokil Insecticide	Insecticide
	Lanosan Tomato Spray Fungicide and Insecticide	Fungicide/ Insecticide
	Lawn Weeder	Weed Killer
	Maldison 50 Insecticide	Insecticide
	Mancozeb Fungicide	Fungicide
	Nut Grass Killer	Weed Killer
	Passtox DSMA Herbicide	Herbicide
	Poakil Winter Grass Killer	Weed Killer
	Ratsak	Rat Killer
	Rogor Systemic Insecticide	Insecticide
	Rose Dust Insecticide & Fungicide	Fungicide/ Insecticide
		Killer
	Snail & Slug Killer	Snail & Slug Killer pellets
	Spot Weeder	Aerosol Weed Killer
	Tomato Dust with Carbaryl	Insecticide/ Fungicide
	Winter Spraying Oil Insecticide	Insecticide
	Green Elf Insect Killer	Aerosol insecticide
	Green Elf Snail & Slug Killer	Aerosol Snail & Slug Killer

	Green Elf Weed Killer	Weed Killer
	Green Elf Multi-Purpose Fungicide	Aerosol fungicide
Sterling Pharmaceuticals Pty Ltd	Headliner (formula 1) Garden Pests Spray	Aerosol insecticide
	Headliner (formula 2) White Oil Garden Spray	Aerosol insecticide
Rite-gro Pty Ltd (Consolidated Fertilizer Sales Pty Ltd)	Antkil	Ant Killer Dust
	Azalea Dust (500g)	Insecticide dust
	Blackberry & Tree Killer Shirwood 40 (200ml)	Blackberry & Tree Killer
	Killer Shirwood 50	
	Captan Fungicide (150g)	Fungicide spray
	Copper-Oxy Copper Spray (200g)	Fungicide spray
	Clover and Creeping Oxalis Killer	Weedicide spray
	Derris Dust (425g)	Insecticide dust
	Dusting Sulphur (500g)	Fungicide dust
	Easy-Weeder Soluble Granules	Weedicide granules
	Endopest Insecticide	Insecticide
	Fleakil	Dust for destruction of fleas and other parasites

	Hi-Kil Carbaryl Insecticide	Insecticide
	Malathion 50 Insecticide	Insecticide
	Rose Dust (500g)	Insecticide/ fungicide dust
	Rose Spray (200g)	Fungicide/ insecticide spray
	Tomato Dust (500g)	Insecticide/ fungicide dust
	Triple Tomato Spray (500g)	Fungicide/ Insecticide spray
	Turf Weeder	Weed control spray
	Wettable Sulphur Fungicide- Miticide (500g)	Fungicide spray
	Garden King Derris Dust	Insecticide
	Ant Spray Residual Insecticide	Ant Killer
C.F.L. Industrial Products Pty Ltd	Antipas	Lawn Weeder
Hortico (Aust) Pty Ltd	Arsenate of Lead	Insecticide Spray
	Benlate	Fungicide
	Blackberry & Tree Killer	Weed Killer
	Bordeaux Powder	Fungicide
	Cabbage Dust	Insecticide dust
	Carbaryl	Insecticide spray
	Carbaryl Plant and Pet Insecticide	Insecticide
	Chordane Ant and Earwig Killer	Insecticide
	Clear White Oil	Aerosol insecticide

Clear White Oil (Concentrate)	Insecticide spray
Clover and Bindii Lawn Weeder	Weed Killer
Complete Garden Spray	Insecticide
Dust	
Dieldrin Ant & Termite Dust	Ant & Termite Killer spray
Dusting Sulphur	Fungicide
Kelthane	Insecticide spray
Knockdown Natural Garden Insecticide	Insecticide
Lawn Weeder	Weed Killer
Lawn Weeder & Feeder	Weed Killer
Lime Sulphur Spray	Insecticide/ fungicide
Malathion 10 Bug Aphis Spray	Insecticide
Malathion 50 Bug Aphis Spray	Insecticide
Mancozeb Plus Garden Fungicide	Fungicide spray
Miscible Winter Oil	Insecticide spray
Mosskiller & Lawn Feeder	Weed Killer
Once a Year Path Weeder	Weed Killer
Path Weeder Granules	Weed Killer
Pix Weed Lawn Weeder	Weed Killer
Pyrethrum Natural Insect Spray	Insecticide
Slam	Grass Killer

Agchem Pty Ltd	Slay Afe	Aerosol insecticide
	Snail Pellets	Snail & Slug Killer pellets
	Stoprot	Aerosol - seals freshly cut limbs and branches after pruning
	Swish - X	Aerosol insect repellent
	TCA	Weed Killer
	Tomato Dust	Insecticide
	Tutch, Weed Stick	Weed Killer
	Weed 'n Feed	Weed Killer
	Weedex	Weed Killer
	White Oil	Insecticide spray
	Zero Weed Spray	Grass and Weed Killer
	V2 Orchard Spray	Fungicide
	V3 Malathion Plus	Insecticide
	V4 Weed-A-Way	Weed Killer
	V5 Lawn Weed Killer (MCPA - Dicamba)	Weed Killer
	V7 Comkil Systemic Weedicide	Weed Killer
	V9 Kelthane MF	Insecticide
	BHC	
	V16 Dieldrin 25%	Insecticide
	V19 Malathion 50%	Insecticide
	V23 Blackberry Killer	Herbicide
	V33 Malathion 10%	Insecticide

V35 Lime Sulphur	Fungicide
X3 Malathion Dust	Insecticide
X6 Tomato Dust	Insecticide/ fungicide
X7 T.M.T.D. (Thiram 80%)	Fungicide
X9 Zineb 80%	Fungicide
X12 Complete Rose Dust	Insecticide/ fungicide
X14 Derris Dust	Insecticide
X16 All Purpose Garden Dust	Insecticide/ fungicide
X18 Carbaryl insecticide Codling Moth Spray	Insecticide
X28 Couch Grass Killer	Grass Killer
X29A Karathane LC 28%	Insecticide/ fungicide
Blair's Arsenate of Lead	Insecticide
Blair's Bordeaux	Fungicide
Blair's White Oil	Insecticide spray
Bravo MP	Fungicide
Cabbage Dust	Insecticide
Chlordane 80%	Insecticide
Copper Oxy Chloride	Fungicide
Dacthal - Weed Preventer	Weedicide
Daconate 8 Grass Killer	Grass Killer

	Fix Ant	Insecticide granules
	Garden Safety Spray	Insecticide
	Kerb Selective Herbicide	Herbicide
	Lawn Beetle Bombs	Insecticide
	Meltham	Weedicide
	TCA Weed Killer	Weed Killer
	Weed-bar Total Weed Killer	Weed Killer
Chemical Recovery Pty Ltd	Banweeder	Aerosol Weed Killer
	'CRC' All Purpose Garden Dust	Garden dust
	'CRC' Codling Moth Spray	Insecticide
	Pyrethrum Sprayer (Pump Pack) (500ml)	Insecticide spray
Rentokil Pty Ltd	For Home and Garden Water based Pyrethrin Insecticide	Aerosol Insecticide
	White Oil Leaf Gloss Aerosol	Aerosol Insecticide
	Rose and Garden Dust	Insecticide/fungicide
S.C. Johnson & Son Pty Ltd	Johnson Protector Low Irritant Mint Citronella	Aerosol Insecticide
Adelaide and Wallaroo Fertilizers Ltd	Multi-Action Garden Dust	Insecticide/fungicide
David Gray & Co Pty Ltd	Outdoor Fogger	Aerosol Insecticide
	Garden Spray	Aerosol Insecticide

S S Enterprises
Westralia Pty Ltd

Entex Shield

Personal insect
repellant and
insecticide