


ST 2213 - SALES TAX : BIRDSEED

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TAXATION RULING NO. ST 2213

SALES TAX : BIRDSEED

F.O.I. EMBARGO: May be released

REF H.O. REF: 85/9209-8 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED: 13 November 1985

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1206215	BIRDSEED	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEMS 23 AND 108, FIRST SCHEDULE

PREAMBLE

Item 108 in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax goods marketed exclusively or principally as food for birds, other than birds kept as domestic pets. In addition, sub-item 21(3) in the First Schedule exempts seeds which have not been subject to any process or treatment resulting in an alteration of their form, nature or condition, other than goods put up for sale or sold as food for birds.

2. Goods marketed as food for birds kept as domestic pets are taxable at the general rate of 20%.

FACTS

3. Seeds suitable for consumption by birds are sold in mixed and single seed form through pet food stores, supermarkets and produce stores.

RULING

4. Birdseed mixes which are marketed principally for feeding to birds not kept as domestic pets are exempt from sales tax under item 108, First Schedule. Examples of exempt birdseed mixes are mixes which are specifically formulated for feeding to wild birds or as breeders' mixes which have a different formulation to normal birdseed mixes and which are clearly identifiable as such. All other birdseed mixes, whether sold in bulk or smaller packages, are considered to be marketed principally for consumption by birds kept as domestic pets and are taxable at the 20% rate.

5. There is no exemption for single seed products put up for sale or sold as food for birds kept as domestic pets. As a practical matter single seeds sold to pet food stores and supermarkets for sale to consumers are considered to be foods for birds kept as domestic pets and are taxable at the rate of 20% unless they are specifically marketed for use other than as food for birds kept as domestic pets, eg, sunflower seed that is packaged and marketed as food for human consumption.

6. Sales of single seed products to produce stores are not considered to be marketed as birdseed and provided that they have not been processed or treated in any way resulting in an alteration in their form, nature or condition they are exempt under sub-item 21(3), First Schedule. Where a single seed

product is specifically marketed by a produce store as a birdseed it will be taxable at 20% unless it is marketed exclusively or principally as food for wild birds.

COMMISSIONER OF TAXATION
27 February 1986

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