

# ***ST 2223 - SALES TAX : SEASHELL - CUTTLEBONE***



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TAXATION RULING NO. ST 2223

SALES TAX : SEASHELL - CUTTLEBONE

F.O.I. EMBARGO: May be released

REF H.O. REF: 85/2152-2 DATE OF EFFECT:

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1075968	SEASHELL CUTTLE-BONE	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 82, FIRST SCHEDULE.

PREAMBLE Sub-item 82(2) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts seashell from sales tax.

2. Consideration has recently been given whether cuttle-bone is seashell.

FACTS 3. A seashell is generally defined as the shell of any marine mollusc. Cuttle-bone is the internal calcified shell of a cuttlefish which, in turn, is a marine mollusc.

RULING 4. Cuttle-bone is a seashell and is therefore exempt from sales tax under sub-item 82(2).

COMMISSIONER OF TAXATION  
18 March 1986

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