

ST 2307 - SALES TAX : SAVOURY SNACKS - DRIED MEAT PRODUCTS

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TAXATION RULING NO. ST 2307

SALES TAX : SAVOURY SNACKS - DRIED MEAT PRODUCTS

F.O.I. EMBARGO: May be released

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1206774	SALES TAX : SAVOURY SNACKS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 23, FIRST SCHEDULE; ITEM 4, THIRD SCHEDULE

PREAMBLE Consideration has been given to whether certain dried meat products are exempt from sales tax under the general exemption provided for food for human consumption by item 23 in the First Schedule to the Sales Tax (Exemptions and Classifications) Act or whether the products are excluded from exemption by paragraph (k) of the item, i.e. because they are savoury snacks.

2. Item 4 in the Third Schedule taxes at the rate of 10% goods to which paragraph (k) of item 23 applies. Savoury snacks are taxable at the rate of 10%.

3. So far as is relevant the expression "savoury snacks" is defined in sub-clause 1(1) of the First Schedule as follows:-

"(a) goods, being -

(i) potato crisps, sticks or straws, corn crisps or chips, bacon or pork crackling prawn chips; or

(ii) any similar product, whether or not consisting wholly or partly of any vegetable, cereal, herb, fruit, meat, seafood or dairy product or extract thereof and whether or not artificially flavoured,

that are -

(iii) of a kind sold exclusively or principally; or

(iv) put up for sale,

as food for human consumption without requiring processing or treatment; or

.....".

FACTS 4. The products concerned are marketed under the brand name "Beef Jerky". They are made from beef which has been sliced and marinated in a recipe of spices or marinated in a

smoke flavour and then spiced by hand. The slices undergo a dehydration process which significantly reduces their volume. Beef Jerky is sold in either chip or slice form in sealed packets of an average weight of 20 grams. The product is marketed as a ready to eat meat snack to hotels, supermarkets, liquor outlets, delicatessens and clubs. Beef Jerky normally sells alongside savoury snacks such as chips.

RULING

5. Beef Jerky when sold as a packaged ready to eat meat snack in chip or slice form is considered to be a savoury snack and is taxable at the rate of 10% under item 4 Third Schedule.

COMMISSIONER OF TAXATION
8 September 1986