

ST 2360 - SALES TAX : SHELLS/CASINGS FOR EDIBLE FILLINGS

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TAXATION RULING NO. ST 2360

SALES TAX : SHELLS/CASINGS FOR EDIBLE FILLINGS

F.O.I. EMBARGO: May be released

REF N.O. REF: 85/9211-0 DATE OF EFFECT: Immediate

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1211245	BISCUITS: SAVOURY SNACKS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS ACT; CLAUSE 1, ITEM 23, FIRST SCHEDULE

PREAMBLE The question has been raised whether shells/casings to which edible sweet or savoury fillings are to be added are exempt from sales tax under item 23 in the First Schedule to the Sales Tax (Exemptions and Classifications) Act or are excluded from exemption as biscuits or savoury snacks.

2. Item 23 in the First Schedule exempts from sales tax goods of a kind sold exclusively or principally, or put up for sale, as food for human consumption or as ingredients of food for human consumption but not including biscuits or savoury snacks.

3. The terms "biscuits" and "savoury snacks" are defined in sub-clause 1(1) of the First Schedule. "Biscuits" includes cookies, crackers, pretzels, cones, or wafers, or goods consisting principally of biscuits or of cookies, crackers, pretzels, cones or wafers.

4. Savoury snacks means goods being potato crisps, sticks or straws, corn crisps or chips, bacon or pork crackling, prawn chips, or seeds or nuts; or any similar product that is of a kind sold exclusively or principally; or put up for sale, as food for human consumption without requiring processing or treatment. Savoury snacks do not include goods marketed exclusively or principally as ingredients of food for human consumption or as foods to be mixed with or added to food for human consumption.

5. There is a range of products on the market including brandy snap casings, meringue shells, cream puff shells, taco shells and vol-au-vent cases. The products are sold in an edible state, but are intended to have a sweet or savoury filling added before consumption. For example, a cream filling is added to brandy snap casings and a savoury based filling is added to taco shells.

RULING 6. Shells or casings of the kind under consideration are not biscuits as they do not fit within the kinds of goods included under the definition in sub-clause 1(1) of the First Schedule.

7. The goods are also not savoury snacks as they require further processing or treatment through the addition of fillings before consumption.

8. Brandy snap casings, meringue shells, cream puff shells, taco shells, vol-au-vent cases, and similar food casings and shells which are intended to have a filling added before consumption are exempt under item 23, First Schedule.

COMMISSIONER OF TAXATION
8 October 1987