

# ***ST 2383 - SALES TAX : SMOKE-A-RAMA : COMMERCIAL COOKING EQUIPMENT***

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TAXATION RULING NO. ST 2383

SALES TAX : SMOKE-A-RAMA : COMMERCIAL COOKING EQUIPMENT

F.O.I. EMBARGO: May be released

REF N.O. REF: 87/10612-8 DATE OF EFFECT: Immediate

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1010300	COMMERCIAL COOKING EQUIPMENT AIDS TO MANUFACTURE	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; SUB-CLAUSE 1(1) AND ITEM 113A, FIRST SCHEDULE

PREAMBLE The sales tax law provides exemption for "aids to manufacture", as defined in sub-clause 1(1). Paragraph (f) of the definition excludes from exemption appliances and plant for use exclusively, or primarily and principally, in the preparation or preservation of food irrespective of where the food is to be consumed. This places take-away food outlets that produce cooked chickens, chinese meals and the like in the same position as eat-in establishments.

2. Under paragraph (f) exemption may, however, apply to goods for use primarily and principally in the manufacture of savoury snacks, confectionery, bread, cakes, biscuits or pastry for sale by wholesale or placing in stock for sale by retail.

FACTS 3. The smoke-a-rama is an electrical device known also as an autochaam which smokes and partially cooks pork ribs. The various pieces of meat are hand brushed with a specialty sauce and placed on racks inside the smoke-a-rama. The device smokes the pieces and partially cooks them thereby spicing the meat with the flavour of the sauce. The process takes 2 1/2 hours.

4. The pieces are then removed, stacked into 20 litre tubs and stored under refrigeration pending final cooking of approximately 30 minutes which takes place either at the same premises or at another retail outlet owned by the same firm. The device is used exclusively, or primarily and principally, in the preparation of food sometimes for consumption in restaurants where the food is cooked but more often for sale as take-away food.

RULING 5. The smoke-a-rama device is excluded from exemption as an aid to manufacture by sub-paragraph (f) of the definition of "aids to manufacture". Being commercial food preparation equipment it is taxable at the general rate, currently 20%.

COMMISSIONER OF TAXATION  
14 January 1987