

ST 2423 - ATTACHMENT - SALES TAX : SUNSCREEN PREPARATIONS : COSMETICS

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TAXATION RULING NO. ST 2423 - ATTACHMENT

SALES TAX : SUNSCREEN PREPARATIONS : COSMETICS

F.O.I. EMBARGO: May be released

REF

H.O. REF: 85/5798-5

DATE OF EFFECT: Immediate

B.O. REF:

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F.O.I. INDEX DETAIL

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SUNSCREEN PREPARATIONS
COSMETICS

SALES TAX
(EXEMPTIONS AND
CLASSIFICATIONS)
ACT; ITEM 38A
FIRST SCHEDULE

OTHER RULINGS ON TOPIC ST 2041, 2048, 2078, 2250, 2251

PREAMBLE

Item 38A in the First Schedule to the Sales Tax (Exemptions and Classifications) Act, exempts the following sunscreen preparations from sales tax :-

Preparations -

- (a) that are put up and sold for use as substances to be applied to the skin for the purpose of screening out solar ultra-violet rays, but not including -
 - (i) goods of the following kinds, namely, face creams, face oils, face lotions, body creams, body oils, body lotions, rouge, lip-sticks, eye-brow pencils and eye shadows, being goods that are cosmetics, cosmetic preparations or goods in the nature of cosmetic preparations; or
 - (ii) other goods that are cosmetics, cosmetic preparations or goods in the nature of cosmetic preparations; and
- (b) in respect of which there is in force a certificate given for the purposes of this item by the Secretary to the Department of Community Services and Health, or by an officer appointed by him for the purpose, that certifies that the preparations are preparations that provide an acceptable level of protection from solar ultra-violet rays.

2. Taxation Ruling No. ST 2078 provided guidance as to the types of preparations which the Commissioner of Taxation regards as "cosmetics", "cosmetic preparations" or "goods in the nature of cosmetic preparations" and which are excluded from the scope of the exemption item. In addition the Ruling listed preparations which were exempt from sales tax under item 38A, First Schedule and preparations excluded from the exemption item and subject to tax.

3. Taxation Ruling No. ST 2250 provided details of the changes

in the requirements of the Department of Community Services and Health (formerly known as the Department of Health) in relation to certification for the purposes of paragraph (b) of item 38A.

4. The Ruling stated that since 1 September 1984 the minimum acceptable standard for sunscreens, for the purposes of the certificate provided by the Department of Community Services and Health, is a protection factor of not less than 4 where the product is measured in accordance with Australian Standard AS 2604 - 1983 (in vivo test) and that acceptance of products for sales tax exemption purposes, where the product was tested in accordance with the former in vitro tests (tests based on percent effective transmission of ultra-violet rays) ceased on 1 March 1985 and certificates issued on the basis of in vitro tests between 1 September 1984 and 1 March 1985 were valid for a period of not more than 12 months. The present acceptable standard for sunscreens for the purposes of the certificate provided by the Department of Community Services and Health is a protection factor of not less than 4 where the product is measured in accordance with Australian Standard AS 2604-1986 (in vivo test).

5. As a result, from 1 March 1986 certificates for all products previously accepted on the basis of in vitro tests ceased to be valid, as did certificates for any products with protection factors of less than 4.

RULING

6. Attached is a list of sunscreen preparations that are currently accepted as qualifying for exemption from sales tax under item 38A.

7. Where the sunscreen products of a manufacturer or distributor are not listed and have not otherwise been ruled on by the Taxation Office, the local Branch of the Taxation Office should be contacted immediately to ascertain the status of those sunscreen products. Certificates held for some products may no longer be valid - refer paragraph 5 - with the result that as from 1 March 1986 those products would have become taxable. For a sunscreen product to qualify for exemption under item 38A, it is essential that a valid certificate as to the efficacy of the product be held from the Department of Community Services and Health.

COMMISSIONER OF TAXATION
9 June 1988

APPENDIX

PREPARATIONS EXEMPT UNDER
ITEM 38A IN THE FIRST SCHEDULE
TO THE SALES TAX (EXEMPTIONS AND
CLASSIFICATIONS) ACT

Manufacturer or
Wholesaler

Product

Amway of Aust. Pty Ltd

Amway Sun Pacer Maximum
Protection Creme Water
Resistant (SPP 15+)
Amway Sun Pacer High Prot-
ection Sunscreen Lotion
Water Resistant (SPF 8)

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| Avon Products Pty Ltd | Avon Sunseekers Water Resis- tant Tanning Lotion SPF 4 Avon Sunseekers Water Resis- tant Sunsafe Tanning Lotion SPF 8 Avon Sunseekers Water Resis- tant Sunblock SPF 15 Avon Sunseekers Protection Stick SPF 15 Avon Sunseekers Face Sunblocking Creme SPF 15 Avon Sunseekers Face Golden Tanning Creme SPF 6 Avon Tanning Lotion SPF 4 |
| Altmar Holdings Pty Ltd | Roll-a-Tan sunscreen -SPF 4,8,12 and 15 |
| Anthony Fisher Co. | Le Zinc - pink, blue, green |
| Biodraga | Bio Soleil Self Tanning Cream 2 |
| Boehringer | Uvistat Lip Guard Uvistat Cream |
| Bill Bass Optical Pty Ltd | Bolle Lip Protection Stick |
| Carter Wallace (Aust) Pty Ltd | Sea and Ski Flashtan SPF 4 Frangipani Fragrance Sea and Ski Blockout Clear Lotion Sunscreen SPF 10 Sea & Ski Superblockout Sunblock Stick SPF 15 Sea & Ski Blockout Filter Cream Sunscreen SPF 10 Sea & Ski Tanfastic Bali Fragrance SPF 4 Sea & Ski Superblockout Sun- block cream SPF 15 Sea & Ski Indoor Outdoor SPF 4 Sea & Ski Tansense Clear Lotion SPF 8 Sea & Ski Flashtan SPF 4 Sea & Ski Superblockout Sun- block Clear Lotion SPF 15+ Sea & Ski Superblockout Clear Lotion Sunscreen SPF 15+ Sea & Ski Tansense Creamy Lotion 8 Sea & Ski Tanfastic 4 Sea & Ski Maximum Protection Maximum Water Resistance Clear Lotion Sunscreen 15+ SPF Sea & Ski Tansense Water Resistant Creamy Lotion 8 Sea & Ski Tanfastic Sea & Ski Dark Tanning Lotion |

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| | for Olive Skin Sea & Ski Golden Suntan Lotion for Normal Skin Sea & Ski Ultra Blockout Cream SPF 15+ Sea & Ski Water Resistant Dark Tanning Oil Sea & Ski Super Blockout Spray Sea & Ski Suntan Cream with Aloe Vera |
| Dewitt International | Alba's Baby Outdoor Lotion SPF 10 |
| DHA | Barbados "Sol Coat" Bronze Barbados "Sol Coat" White Zinc Cream Bronze Zinc Cream White Zinc Cream (and pink) |
| Emmo Juvena Pty Ltd | Juvena High Protection Sun- screen Cream - SPF 10 Juvena High Protection Sun- screen Cream - SPF 8 Juvena Moderate Protection Sun- screen Milk - SPF 5 Juvena Lip Protection Stick SPF 10 Juvena High Protection Sun- screen Sun Blocker Stick SPF 10 |
| Emmo Juvena P/L | Rapid Tan Milk SPF 4 Soft Tan Milk SPF 6 Water Sport Milk SPF 8 Total Cover Cream SPF 12 Total Cover Stick SPF 10 Sport Tan Gel SPF 6 |
| Erno Laszlo Inst. Pty Ltd | Erno Laszlo Protection Sunblock SPF 12 Erno Laszlo Protection Sun- block SPF 10 |
| Ego Pharmaceuticals Pty Ltd | Sunsense Cream Sunsense Lotion Sunsense Milk Sunsense Face Milk |
| Frost Bland International (Kolmar (Aust) P/L) | Blue Medic Lip Balm |
| F.E.G | Tapen Ari Suncheck Sunblock |
| Hamilton Laboratories Pty Ltd | Broad Spectrum Sunscreen Cream Broad Spectrum Sunscreen Clear Lotion Spray SPF 15+ Solastick Broad Spectrum SPF 15+ Broad Spectrum Cream Broad Spectrum Milky Lotion |

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| Hallas Trading Co. Pty Ltd | Ella Bache Sun Base Ella Bache Sun Bloc Ella Bache Sun Bloc Clear |
| Hoechst Australia Ltd | Piz Buin Oil SPF 4 Piz Buin Milk SPF 6 Piz Buin Milk SPF 9 Piz Buin Milk SPF 12 Piz Buin Milk SPF 15+ Piz Buin Combination Cream & Stick SPF 9 Piz Buin Cream SPF 15+ Piz Buin Lip & Nose Stick SPF 15+ Piz Buin Milk SPF 6/9 Holiday Twin |
| Herbalife Australasia Pty Ltd | Herba Tan Sunscreen SPF 15+ |
| ICI Australia Operations Pty Ltd | UV Ultrablock Broad Spectrum Cream UV Ultrablock Broad Spectrum Milk UV Sunfilter Milk UV Sunfilter Cream UV Ultrablock Broad Spectrum Milk UV Ultrablock Broad Spectrum Cream Ebony Suntanning Milk |
| ICI (Australia) Pty Ltd | Reef Tanning Oil Reef Mousse Reef Lotion Water Resistant UV Sunblock Stick UV Sunblock Cream Water Resistant UV Sunblock Milk Water Resistant UV Sunfilter Water Resistant UV Sunfilter Clear Lotion UV Suntan Cream Water Resistant UV Sunfilter Cream Water Resistant UV Ultrablock Milk Cream Water Resistant UV Ultra Block Cream UV Ultra Milk Water Resistant UV Superblock Milk Reef Lip Guard UV Face Block Reef Tanning Gel Reef Deep Tanning Cream UV Toddler Ultra Block UV Ultrablock Stick UV Lip Block UV Superblock Cream |
| Incolabs Pty Ltd | Innoxia Sunplay Moderate Protection Sunscreen Lotion SPF 7 Innoxia Sunplay High Protection Sunscreen Lotion SPF 12 |

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| | Innoxa Sunplay Maximum Protection Broad Spectrum Sunscreen Lotion SPF 15+ |
| | Innoxa Sunplay Maximum Protection Broad Spectrum Sunscreen Stick SPF 15+ |
| SC Johnson & Son Pty Ltd | Amphibious Formula Bull Frog Bull Frog (R) - Amphibious Formula (TM) |
| Johnson & Johnson (Aust) Pty Ltd | Sundown Sunscreen Stick SPF 8 Sundown Sunblock Stick SPF 15 Sundown Sunscreen Lotion SPF 4 Sundown Sunscreen Lotion SPF 6 Sundown Sunscreen Lotion SPF 10 Sundown Sunscreen Lotion SPF 15 Sundown Broad Spectrum Sunscreen Lotion SPF 15+ Sundown Moderate Protection Sunscreen Cream SPF 6 Sundown High Protection Sunscreen Cream SPF 10 Sundown Maximum Protection Sunscreen Block SPF 15 Sundown Maximum Protection Sunscreen Cream Ultrablock SPF 15+ Sundown Maximum Protection Sunscreen Lotion Ultra Block SPF 15 + Broad Spectrum |
| Kolmar (Aust) Pty Ltd | Sunnys Protective Waterproof Zinc Cream |
| Laboratoires De Cosmetologie De France Pty Ltd | Yves Rocher Soleillade High Protection Sun Cream - Index 5 Yves Rocher Soleillade Moisturising sun cream - Index 3 Yves Rocher Soleillade Moisturising Sun Milk - Index 2 Yves Rocher Bronze Total Sunblock - Factor 10 Yves Rocher Anti-Wrinkle Sun Cream - Factor 4 |
| Mary Kay Cosmetics Pty Ltd | Facial/Under Make-up Sunscreen |
| Mimar Pty Ltd | Intersol Cream Intersol Lotion |
| Medlow Natural Health Products Pty Ltd | Amazinc Sun Screen Zany Zinc Sun Screen |
| Marigny (Aust) Pty Ltd | Ambre Solaire Solaire Tropical Milk 4 Ambre Solaire Suntan Mousse 4 Ambre Solaire Suntan Mousse 6 Ambre Solaire Suntan Mousse 8 |

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| | Ambre Solaire Tropical Oil 4 |
| | Ambre Solaire Sun Tan Oil 4 |
| Nutri-Metetics International (Australia) Pty Limited | Nutri-Tan Moderate Protection Sunscreen Nutri-Tan High Protection Sunscreen Nutri-Tan Maximum Protection Sunscreen |
| New Products Developments Pty Ltd | Sun Fun UV Filter Cream Sun Sheild Plus Sunfilter Lotion |
| Prestige Sunglasses Pty Ltd | Le Tan Sun and Insect Repellent SPF 8 Le Tan Sun and Insect Repellant SPF 15 Caribbean Blend SPF 4 Calypso Coconut Caribbean Blend SPF 4 Montego Musk Caribbean Blend SPF 4 Caribbean Cocktail Caribbean Blend SPF 4 Banana Bahama Le Tan Gel High Protection Sunscreen SPF 10 Le Tan Gel Maximum Protection Sunscreen SPF 15 Le Tan Fast-Self Tan SPF 7 Le Tan SPF 4 Suntan Lotion Le Tan SPF 8 Suntan Lotion Le Tan SPF 12 Suntan Lotion Le Tan SPF 15+ Broad Spectrum Suntan Lotion Le Tan SPF 6 Suntan Mousse Le Tan SPF 15+ Broad Spectrum Le Face Protection Cream Le Tan SPF 15+ Broad Spectrum Sunblock Stick Baby Sunblock SPF 15+ Broad Spectrum (Sunblock Stick) UV Supablock SPF 15+ Suntan Lotion UV Totalblock SPF 15+ Broad Spectrum Suntan Lotion Hawaiian Tanning Oil SPF 4 Le Tan Fast-Self Tan SPF 7 Le Tan Le Face Protection Le Tan Mousse Le Tan SPF 12 Le Tan Baby Sunblock UV Total Block Le Tan Mousse Le Tan Broad Spectrum Sun- screen Le Tan Sensitive Skin Le Tan Normal Skin Le Tan Tanned Skin Le Tan Sunstick |

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| | Le Tan (Ultimate Gel) Moderate Protection Sunscreen Gel SPF 4 |
| | Le Tan (Ultimate Gel) High Protection Sunscreen Gel SPF 8 |
| | Le Tan (Ultimate Gel) Maximum Protection Sunscreen Gel SPF 12 |
| | Le Tan (Ultimate Gel) Maximum Protection Sunscreen Gel SPF 15+ Broad Spectrum |
| Pacific Manufacturing Pty Ltd | Payless Sun Protection Lotion SPF 15 Payless Sun Protection Lotion SPF 14 |
| Richardson Vicks | Aquasun 4 Broadpectrum Tanned Skin Lotion Aquasun 8 BSM Normal SL Aquasun 12 Broadpectrum Fair Skin Lotion Aquasun 8 Broadpectrum Normal Skin |
| Lotion | |
| Lotion | Eversun 8 Broadpectrum Normal Skin |
| Lotion | Eversun 4 Broadpectrum Tanned Skin |
| | Eversun 12 Broadpectrum Fair Skin Lotion Eversun 8 Broadpectrum Normal Skin |
| Cream | Eversun 12 for Fair Skin High Protection Sunscreen Cream Aquasun 4 Oil Aquasun 4 for Tanned Skin Aquasun 8 for Normal Skin Aquasun 12 for Fair Skin Aquasun 15+ Blockout Lotion Aquasun 15+ Blockout Broad Spectrum Screen Eversun 4 for Tanned Skin Eversun 8 for Normal Skin Eversun 12 for Fair Skin Eversun 15+ Blockout Lotion Eversun 15+ Blockout Broad Spectrum Screen Eversun 15+ Facesaver Cream Aquasun for Normal Skin |
| Ross Cosmetics Aust. | Brown Under Safetan Sunscreen Lotion SPF 15+ Broad Spectrum Water Resistant Woolworths Sunblock Milk Water Resistant SPF 10 Woolworths Ultrablock Milk Broad Spectrum Water Resistant SPF 15+ Woolworths Sunblock Milk SPF 10 G.J. Coles Tropical Sands Sun- Block Lotion Broad Spectrum Water Resistant SPF 15+ Brown Under Famous Sunscreen SPF 5 Woolworths Sun Block Lotion |

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| | Starlet Tropical Sands Dark Tanning Oil Sunscreen Cream SPF 15+ Brown Under Famous Sunscreen SPF 10 Brown Under Famous Sunscreen SPF 15 |
| A.H. Robins Pty Ltd | Chapstick 15 Chapstick Beach Paint White, Yellow Blue, Skintone Phiasol |
| Rosken Pty Ltd | Lip Sed Stick Lip Sed Jel |
| RKI Distributors | Doctors' Choice over 15 Sun Screen hypo allergenic Doctors' Choice over 23SPF Sunscreen for Babies & Toddlers (hypoallergenic) Doctors' Choice over 23SPF Sunscreen for Ultra Sensitive Skin with Bisabolol (hypoallergenic) Doctors' Choice over 15 Lip Care (Petroleum Free) |
| Sunspot Products Pty Ltd | John Plunketts Forte Plus Sun- screen |
| Shiseido (Aust) Pty Ltd | Sun Block Stick (SPF 15+) Sun Screen Emulsion (SPF 15+) Sun Control Emulsion (SPF 8) Tanning Emulsion (SPF 6) |
| Scholl-Plough (Aust) Pty Ltd | Coppertone Water Resistant Sun- screen Lotion SPF 4 Coppertone Water Resistant Sunscreen Lotion SPF 8 Coppertone Water Resistant Sunscreen Lotion SPF 12 Coppertone Broad Spectrum Water Resistant Sunscreen Lotion SPF 15+ Coppertone Broad Spectrum Water Resistant Sunscreen Cream SPF 15+ Tropical Blend Dark Tanning Oils SPF 4 Coppertone Tropical Blend Dark Lotion SPF 4 Coppertone Lip Screen SPF 15 Coppertone Nuskote SPF 8 Quick Tan SPF 4 For Faces only SPF 15 Coppertone Broad Spectrum Water Resistant Ultrablock Lite Milk SPF 15+ Coppertone Board Spectrum |

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| | Water Resistant Ultrablock Lite Cream SPF 15+ |
| | Coppertone Dark Tanning Mousse SPF 4 |
| | Tropical Blend Dark Tanning Oil Barrier Reef SPF 4 |
| | Tropical Blend Lite Shimmering Gel SPF 4 |
| | Tropical Blend Dark Tanning Oil Coconut SPF 4 |
| | Tropical Blend Dark Tanning Lotion Coconut SPF 4 |
| | Coppertone Broad Spectrum Water Resistant Sunscreen Lite Milk SPF 4+ |
| | Coppertone Broad Spectrum Water Resistant Sunscreen Lite Cream SPF 6+ |
| | Coppertone Broad Spectrum Water Resistant Sunscreen Lite Milk SPF 8+ |
| | Coppertone Broad Spectrum Water Resistant Sunscreen Lite Milk SPF 12+ |
| | For Faces only 6 |
| | Eclipse Noskote |
| | Coppertone Suntan Lotion 6 |
| | Coppertone Suntan Lotion 4 |
| | Coppertone Suntan Oil SPF 4 |
| | Eclipse Water Resistant Sun- screen SPF 4 |
| | Eclipse Water Resistant SPF 6 |
| | Eclipse Water Resistant SPF 8 |
| | Eclipse Water Resistant SPF 15+ |
| | Eclipse Water Resistant Broad Spectrum Cream 15+ |
| Swipe Australia Pty Ltd | Naturcare Sun and Ski Lotion |
| Soul Pattinson Lab | Souls Sun Protection Lotion SPF 6 |
| | Souls Sun Protection Lotion SPF 15 |
| | Souls Maximum Protection Sunblock Lotion |
| | Souls Sun Protection Lotion SPF 11 |
| San Roy Chemicals | Solar Screen |
| Shaklee Aust. P/L | Shaklee Natural Lips Condi- tioner |
| | Shaklee Blockout Broad Spectrum SPF 15+ |
| | Shaklee Moderate Protection Sunscreen SPF 5 |
| | Shaklee High Protection Sun- screen SPF 8 |
| Stephen Hunter P/L | Ultra Sun Protection Lotion |

Southern Cross
Laboratories Pty Ltd

Lordeen Kordell Sunblock
or Kordel's Sol-ex Sunblock

Wissink Grieve
Agencies

Zany Zinc
Sport Zinc

Wonfurwon Pty Ltd

Wonsun Maximum Protection Cream