


# ***ST 2069 - SALES TAX : BOXES, CASES AND CRATES***

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TAXATION RULING NO. ST 2069

SALES TAX : BOXES, CASES AND CRATES

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 5/6 DATE OF EFFECT: Immediate

B.O. REF: Sydney 22/A/2 191 899 DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO: SUBJECT REFS: LEGISLAT. REFS:

I 1073000	BOXES, CASES AND CRATES FOR USE IN MARKETING BREAD, ETC.	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT. SUB-ITEM 93(1), FIRST SCHEDULE,
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FACTS Various types of containers are used in the marketing of bread, muffins, crumpets, cakes, etc. The containers, which come in a range of sizes, are generally made of wire or ornameash and are designed to fit into display stands or trolleys. They may be attached to end frames to form a stand, slid into a stand along fitted rails or stacked upon each other and fitted to a trolley-type bogie base.

2. There is a particular kind of display unit used in the marketing of muffins and crumpets. It consists of two pieces of cardboard which, by folding, are converted into a smaller top section for holding muffins or crumpets and a large base section which acts as a stand. There is provision for the insertion of a cardboard insert for display purposes.

RULING 3. Wire or ornameash containers of the types described which are ordinarily used in the marketing of bread, muffins, crumpets, cakes, etc. are accepted as crates and are conditionally exempt under sub-item 93(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act. Trolleys, trolley bogie bases and stands in which the wire crates rest, including end frames and headboards, are taxable at the general rate of 20%. The cardboard display unit used in the marketing of muffins and crumpets is not accepted as a box, case or crate and is taxable at the general rate.

COMMISSIONER OF TAXATION  
16 March 1984