

ST 2112 - SALES TAX: MARASCHINO CHERRIES, DRAINED CHERRIES, GLACE CHERRIES AND CRYSTALLISED CHERRIES

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TAXATION RULING NO. ST 2112

SALES TAX: MARASCHINO CHERRIES, DRAINED CHERRIES,
GLACE CHERRIES AND CRYSTALLISED CHERRIES

F.O.I. EMBARGO: May be released

REF	H.O. REF: 83/13170-5	DATE OF EFFECT: Immediate
	B.O. REF: Melb : 6/SB/SC 4/1/35C	DATE ORIG. MEMO ISSUED: 20 Dec 1984

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1132071	DRAINED CHERRIES GLACE CHERRIES CRYSTALLISED CHERRIES	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT, ITEM 28, FIRST SCHEDULE. ITEM 35C, FIRST SCHEDULE

PREAMBLE Sub-item 28(1) in the First Schedule exempts fruits including fruit salads and fruit spreads consisting principally of fruits marketed in cans, bottles or other containers, but not including crystallised fruits, glace fruits, drained fruits or dried fruits. Sub-item 28(2) in the First Schedule exempts dried fruits but not including crystallised fruits, glace fruits or drained fruits.

2. Goods of a kind sold exclusively or principally as; put up for sale as; or for use as food for human consumption but not including, inter alia, confectionery, are exempt from sales tax by item 35C in the First Schedule. Confectionery is defined in item 35C to include crystallised fruit, glace fruit and drained fruit.

FACTS 3. The same process is used to make maraschino cherries, drained cherries, glace cherries and crystallised cherries. Each product is produced at a different step in the manufacturing process.

4. The steps in the process are briefly described as follows:-

- (a) Cherries are picked and placed in brine for preservation and bleaching;
- (b) Cherries are cleaned by the removal of stones and stalks;
- (c) Cherries are soaked in syrup until impregnated with the syrup - MARASCHINO CHERRIES are produced at this step;
- (d) Cherries are placed on racks to drain - DRAINED CHERRIES are produced at this step;
- (e) Cherries are soaked in glucose and then air dried -

GLACE CHERRIES are produced at this step; and

- (f) Cherries are again soaked in glucose which coats them with sugar - CRYSTALLISED CHERRIES are produced at this step.

5. Cherry products produced at steps (c), (d), (e) and (f) may be marketed by different manufacturers under different names. For example, products marketed as cocktail cherries are produced at step (c); products marketed as cherry pieces are produced at step (d); and products marketed as processed cherries, bake house cherries and sweet pitted cherries are produced at step (e).

RULING

6. Cherry products produced at steps (d), (e) and (f) of the above manufacturing process are drained cherries, glace cherries and crystallised cherries respectively for sales tax purposes irrespective of the names under which they are marketed. Drained cherries, glace cherries and crystallised cherries are excluded from the exemptions allowed in items 28 and 35C in the First Schedule. They are taxable at the general rate, which currently is 20%.

7. Cherry products produced at step (c) of the above manufacturing process are maraschino cherries for sales tax purposes and are exempt from sales tax under sub-item 28(1) or item 35C in the First Schedule.

COMMISSIONER OF TAXATION

21 January 1985

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