

ST 2160 - SALES TAX: IN-TROL APPETITE AND SMOKING CONTROL SYSTEM

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TAXATION RULING NO. ST 2160

SALES TAX: IN-TROL APPETITE AND SMOKING CONTROL SYSTEM

F.O.I. EMBARGO: May be released

REF H.O. REF: 84/4638-5 DATE OF EFFECT:

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1199305	DRUG OR MEDICINE - SMOKING CONTROL SYSTEM	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT, ITEM 38, FIRST SCHEDULE

PREAMBLE Item 38 in the First Schedule to the Sales Tax (Exemptions and Classifications) Act provides exemption from sales tax for drugs and medicines used in the prevention, cure or treatment of sickness in human beings.

FACTS 2. The In-Trol Appetite and Smoking Control System is basically an anti-smoking product which also seeks to control the user's appetite for food. The System consists of an inhalator which is simulated to look like a lit cigarette, a pen like carrying case with pocket clip and a bottle of vaporising concentrate with eye-dropper dispensing cap. The inhalator contains a wick, an air-flow (flavour) control valve and removable mouth tip. The user puts a few drops of concentrate into the wick and inhales the vapour. It is claimed that the product deters the desire to smoke and to eat and calms hunger pangs.

RULING 3. The inhalator, carrying case and eye-dropper are not drugs or medicines, nor is there any evidence that the concentrate is a drug or medicine. The In-Trol System does not qualify for exemption under item 38 in the First Schedule or any other exemption provision. It is taxable at the general rate, currently 20%.

COMMISSIONER OF TAXATION

7 August 1985

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