

ST 2200 - SALES TAX : HERBAL TEAS AND TEA ALTERNATIVES

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TAXATION RULING NO. ST 2200

SALES TAX : HERBAL TEAS AND TEA ALTERNATIVES

F.O.I. EMBARGO: May be released

REF H.O. REF: 85/9191-1 DATE OF EFFECT:
20 September 1985

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1205672	HERBAL TEAS AND TEA ALTERNATIVES; ROOIBOS TEA AND ROOITEA	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 35A, FIRST SCHEDULE.

OTHER RULINGS ON TOPIC ST 2157

PREAMBLE Taxation Ruling No. 2157 deals with the classification of herbal teas or tea alternatives such as rooibos tea and rooitea. It is stated in the Ruling that herbal teas or tea alternatives such as rooibos tea and rooitea are not accepted as tea or preparations consisting principally of tea for the purposes of sub-item 35A(1), First Schedule and are taxable at the general rate of 20%.

2. The Sales Tax (Exemptions and Classifications) Amendment Act 1985, Act No. 145 of 1985, effective on and from 20 September 1985, amended sub-item 35A(1), First Schedule, to include the following definition of "tea" :-

"For the purposes of this sub-item, 'tea' includes herbal teas, fruit tea, ginseng tea and other preparations similar to tea, herbal tea, fruit tea or ginseng tea."

RULING 3. From 20 September 1985 herbal teas or tea alternatives such as rooibos tea and rooitea are exempt from sales tax under sub-item 35A(1), First Schedule. Taxation Ruling No. ST 2157 is modified accordingly.

4. Herbal teas and tea alternatives sold prior to 20 September are taxable at 20% in accordance with Taxation Ruling ST 2157.

COMMISSIONER OF TAXATION
6 January 1986

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