


ST 2293W - Notice of Withdrawal - Sales tax: savoury snacks - fruit and nut mixes

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: savoury snacks – fruit and nut mixes

Sales Tax Ruling ST 2293 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2293 explains that fruit and nut mixes sold in packaged form are taxable at 10% as savoury snacks under item 23 of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935* unless they are specifically excluded from that item.
2. Packaged fruit and nut mixes that are sold in small plastic packs under product names indicative of their suitability as snack foods, along with other packaged mixes that are not specifically marketed as snack foods but are clearly intended as alternatives to traditional snack foods, are considered to be savoury snacks and taxable at 10%.
3. Fruit and nut mixes that are specifically marketed as cake mix ingredients and displayed with other cooking ingredients which contain ingredients such as peel, glace cherries and angelica are not savoury snacks and are exempt under item 23.
4. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
5. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

24 April 2007

ATO references

NO: 2006/20258
ISSN: 1039-4362
ATOlaw topic: Sales Tax -- Food -- consumables
Sales Tax -- Exemption -- exempt goods