

ST 2354 - SALES TAX : LIQUEUR EXTRACTS AND INFUSIONS FOR FLAVOURING FOOD

 This cover sheet is provided for information only. It does not form part of *ST 2354 - SALES TAX : LIQUEUR EXTRACTS AND INFUSIONS FOR FLAVOURING FOOD*

This document has been Withdrawn.

There is a [Withdrawal notice](#) for this document.

TAXATION RULING NO. ST 2354

SALES TAX : LIQUEUR EXTRACTS AND INFUSIONS FOR
FLAVOURING FOOD

F.O.I. EMBARGO: May be released

REF N.O. REF: 87/5594-9 DATE OF EFFECT: Immediate

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1206564	LIQUEUR EXTRACTS & INFUSIONS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 23 FIRST SCHEDULE

PREAMBLE Subject to certain exclusions, item 23 in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax goods of a kind sold exclusively or principally, or put up for sale, as food for human consumption or as ingredients of food for human consumption including condiments, spices and flavourings.

2. The question has been raised whether liqueur extracts and infusions for flavouring food qualify for exemption under the item.

FACTS 3. Liqueur extracts and infusions are sold in concentrated form and may be used as:

- (a) a flavouring for food, for example in cakes;
- (b) an ingredient in liqueur making; and
- (c) a raw material in the manufacture of chocolates.

4. The liqueur extracts and infusions are sold almost exclusively to restaurants and caterers for use in flavouring food. Limited sales are made for use in the manufacture of chocolates. The products generally are not used for making liqueurs for drinking.

RULING 5. Liqueur extracts and infusions are goods of a kind sold principally as ingredients for food for human consumption and are exempt under item 23 in the First Schedule to the Sales Tax (Exemptions and Classifications) Act.

COMMISSIONER OF TAXATION
6 August 1987