

ST 2057 - SALES TAX : FIRELIGHTERS



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TAXATION RULING NO. ST 2057

SALES TAX : FIRELIGHTERS

F.O.I. EMBARGO: May be released

REF

*** NOTE: THIS RULING HAS BEEN MODIFIED BY ST 2201

H.O. REF: ST 11/4 DATE OF EFFECT: Immediate

B.O. REF: Sydney 22/A/D 18/20 DATE ORIG. MEMO ISSUED:
 Parramatta X-1/47/1
 Perth ST 1/41/179

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1115445	Firelighters Briquettes Matches	Sales Tax (Exemptions and Classifications) Act, Sub-Item 47(1), First Schedule, Item 10, Third Schedule

PREAMBLE

There is a range of products on the market which are known commercially as firelighters. They all contain a high percentage of kerosene and are marketed for use in lighting barbeques and other household fires. They are produced in different shapes and by different processes.

RULING

2. Firelighters which are produced in Australia by a briquetting process are accepted as briquettes and are exempt from sales tax under sub-item 47(1), First Schedule. Firelighters exempt under this item include:-

Burning Log Fire Starters
Flame Firelighters
Kwik-lite Fire Starters
Little Lucifer Firestarters.

3. Firelighters in a granulated form are not briquettes and consequently are not covered by sub-item 47(1). They are taxable at the general rate which currently is 20%. These products include:-

Nero Firestarter Granules
Fiesta Barbeque Starter Granules.

4. The exemption for briquettes under sub-item 47(1), First Schedule, is limited to goods produced in Australia. Imported firelighters produced in a briquette or granular form are therefore not exempt under sub-item 47(1) and are taxable at the general rate. These products include:-

Coughlans Fire Sticks
Flamgo Fire Lighters.

5. Some imported firelighters are produced in the form of

a large match which are ignited by striking on the side of the box in which they are marketed. Those kind of firelighters are accepted as safety matches and are taxable at the rate of 7.5% under item 10, Third Schedule. Purity Barbeque Firelighters are an example of this type of firelighter.

COMMISSIONER OF TAXATION
29 December 1983