


ST 2074 - SALES TAX : SPOONSTRAWS AND DRINK SPOONS

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TAXATION RULING NO. ST 2074

SALES TAX : SPOONSTRAWS AND DRINK SPOONS

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 50/1 DATE OF EFFECT: Immediate

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1078583	SPOONSTRAWS DRINK SPOONS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS ACT) THIRD SCHEDULE PARAGRAPH 1(d)

FACTS "Spoonstraws" and "Drink Spoons" are descriptions of plastic or polyvinyl chloride products which have the appearance of conventional drinking straws except that one end of the straws has been opened out and moulded into the shape of a spoon. The products are supplied to the catering industry, milk-bars and take-away food outlets for use by customers in the consumption of semi-solid foods such as yoghurts, thick shakes, etc.

RULING 2. "Spoonstraws" and "Drink Spoons" are not covered by paragraph 1(d) in the Third Schedule to the Sales Tax (Exemptions and Classifications) Act and are taxable at the general rate, currently 20%.

COMMISSIONER OF TAXATION
10 May 1984

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