


ST 2143 - SALES TAX : FLEA COLLARS

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TAXATION RULING NO. ST 2143

SALES TAX : FLEA COLLARS

F.O.I. EMBARGO: May be Released

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1193237	FLEA COLLARS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 6, FIRST SCHEDULE

PREAMBLE Sub-item 6(7) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts preparations for use in the prevention, cure or eradication of diseases or pests in livestock. Sub-item 6(13) exempts veterinary instruments, appliances and materials of a kind ordinarily used by veterinary surgeons. In the First Schedule the word "livestock" is defined not to include animals kept as domestic pets.

FACTS 2. Flea collars consist of a plastic matrix, usually PVC, containing an active ingredient of an insecticide. The material is then moulded under heat into a collar as an effective means of applying the insecticide to dogs and cats wearing the collar. In some cases the insecticide is such that it crystalizes and upon placing the collar around the animal's neck, the granules of insecticide work their way through its coat and kill fleas on contact. In other style collars a vapour of insecticide is given off and it is the vapour which is the killing agent.

RULING 3. Because flea collars have a relatively short life and their purpose is principally that of an insecticide they are regarded as being "preparations" for the purposes of item 6(7). As a result flea collars purchased for use on animals that are not domestic pets, e.g. guide dogs, work dogs, watch dogs and racing greyhounds, are accepted as being preparations for use in the prevention, cure or eradication of diseases or pests in livestock and are conditionally exempt under item 6(7). Flea collars sold for use on domestic pets are taxable at the general rate of 20%.

4. Sub-item 6(13) does not exempt flea collars, because they are not goods of a kind ordinarily used by veterinary surgeons. Flea collars are ordinarily used by dog and cat owners in protecting their animals

COMMISSIONER OF TAXATION
23 July 1985

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