


ST 2199 - SALES TAX : DIETARY SUPPLEMENTS FOR BIRDS

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TAXATION RULING NO. ST 2199

SALES TAX : DIETARY SUPPLEMENTS FOR BIRDS

F.O.I. EMBARGO: May be released

REF H.O. REF: 85/9209-8 DATE OF EFFECT: Immediate

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1205835	FOOD FOR BIRDS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 108, FIRST SCHEDULE.

PREAMBLE The question has arisen whether certain dietary supplements for birds qualify for exemption from sales tax under item 108 in the First Schedule to the Sales Tax (Exemptions and Classifications) Act. Item 108 exempts goods marketed exclusively or principally as food for birds, other than birds kept as domestic pets.

FACTS 2. Three products have come under notice, eg. Ornithon, Avi-Drops and Siskred. Ornithon is marketed as a vitamin and mineral supplement for canaries, budgerigars, finches, parrots, quail, doves, cockatoos and other species of avian life. Avi-Drops is marketed as vitamin drops for canaries, finches and budgerigars. Siskred is marketed as a food supplement for caged canaries to enhance their natural colour.

RULING 3. Dietary and other food supplements for birds, such as the products mentioned, are foods for birds for the purposes of item 108, First Schedule. Because Ornithon, Avi-Drops and Siskred are marketed as supplements for birds kept as domestic pets they do not qualify for exemption under item 108 and are taxable at the general rate of 20%.

COMMISSIONER OF TAXATION
7 January 1986

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