

## *Ruling 96-05*

Vermont Department of Taxes

Date: February 29, 1996

Written By: George H. Phillips, Tax Policy Analyst

Approved By: Edward W. Haase, Commissioner of Taxes

Your letter January 2, 1996 asked for a ruling as to whether sales of [Product] are subject to the Vermont sales and use tax. This ruling relies on information provided in that letter and on the copy of the packaging which was included with the letter.

[Product] contain active ingredients of: Sanguinaria Canadensis 4X, Lachesis Mutus 8X, Cimicifuga Racemose 4X, Ignatia Amara 4X and Sepia 4X. The product does not require a doctor's prescription. The front panel of the packaging identifies the product's use as follows: "For dependable, non-drowsy relief of discomforts associated with menopause."

The back panel elaborates; [Product] are a gentle, dependable way to effectively help relieve troublesome symptoms of menopause, including nervousness, anxiety, hot flashes, irritability, night sweats, dizziness, sudden fatigue and depression..."

"INDICATIONS: For temporary relief, without drowsiness, of discomforts associated with the onset of menopause, including nervousness, anxiety, irritability and hot flashes. DIRECTIONS/DOSAGE: For best results, at onset of symptoms, place two (2) tablets under the tongue and allow to dissolve slowly. If preferred, tablets may be chewed and allowed to dissolve in the mouth. Dosage may be repeated up to 3 times daily until symptoms are relieved."

The product is not subject to Vermont sales and use tax. It is a supply used in treatment intended to alleviate human suffering or to correct, in whole or in part, human physical disabilities. Therefore it is exempted by title 32, Vermont Statutes Annotated, section 9741(2).

This ruling is issued solely to your business and is limited to the facts presented as affected by current statutes and regulations. Other taxpayers may refer to this ruling to determine the Department's general approach, but the Department will not be bound by this ruling in the case of any other taxpayer or in the case of any change in the relevant statute or regulations.