

ST 2013 - BIRD-SCARING KITES USED IN AGRICULTURAL INDUSTRY

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TAXATION RULING NO. ST 2013

BIRD-SCARING KITES USED IN AGRICULTURAL INDUSTRY

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/164 DATE OF EFFECT:

B.O. REF: ST 1/41/40 DATE ORIG. MEMO ISSUED:
(Perth)

F.O.I. INDEX DETAIL

REFERENCE NO: SUBJECT REFS: LEGISLAT. REFS:

I 1103715 BIRD-SCARING KITES FIRST SCHEDULE
ITEM 13(1)

FACTS The kites are specialised kites, approximately the size and shape of a bird of prey which not only cast a similar shadow but also reproduce a fluttering noise like that made by a bird of prey. When tethered in a field they are capable of staying aloft as long as wind speed does not drop below about 6 KPH, and they patrol an area of about 6 hectares at an altitude around 60 metres. They have reportedly had significant success in Britain in scaring birds away from crops. There are, however, no details on their actual usage in Australia.

RULING The kites are accepted as exempt under item 13(1), First Schedule.

COMMISSIONER OF TAXATION
1 MARCH 1983