


# ***ST 2032 - SALES TAX : MACHINERY, IMPLEMENTS AND APPARATUS FOR USE IN AGRICULTURAL INDUSTRY : AIR SEEDER MONITOR KIT***

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TAXATION RULING NO. ST 2032

SALES TAX : MACHINERY, IMPLEMENTS AND APPARATUS FOR USE  
IN AGRICULTURAL INDUSTRY : AIR SEEDER MONITOR KIT

F.O.I. EMBARGO: May be released

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

B.O. REF: Perth 9 343 685

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1104402	MACHINERY, IMPLEMENTS AND APPARATUS FOR USE IN AGRICULTURAL INDUSTRY AIR SEEDER MONITOR KIT	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT FIRST SCHEDULE ITEM 13(1)

FACTS                   The kit, which has been developed by Mr Dale Stokes, Mingenew, W.A., is for use in the agricultural industry to monitor the amount of seed and fertilizer being distributed. It consists of a master control box, a number of sensors, two pairs of plugs, connectors and flex. The control box is mounted, within easy view, in the tractor cab. The device works on sound generated by seed and fertilizer striking a sensor plate. If the sound is insufficient the monitor and master control light warn the operator that insufficient seed and fertilizer is being distributed. The operator can then check for the fault and rectify it.

RULING               2.       Air Seeder Monitor Kits qualify for conditional exemption under item 13(1), First Schedule, when sold for use in the agricultural industry.

COMMISSIONER OF TAXATION  
9 June 1983