

# ***ST 2045 - SALES TAX WRIGHTSON ELECTRONIC SHEEP COUNTERS***

 This cover sheet is provided for information only. It does not form part of *ST 2045 - SALES TAX WRIGHTSON ELECTRONIC SHEEP COUNTERS*

This document has been Withdrawn.

There is a [Withdrawal notice](#) for this document.

TAXATION RULING NO. ST 2045

SALES TAX      WRIGHTSON ELECTRONIC SHEEP COUNTERS

F.O.I. EMBARGO: May be released

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

B.O. REF: 6/SA/SC 17/33419

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1115117	MACHINERY, IMPLEMENTS AND APPARATUS FOR USE IN AGRICULTURAL INDUSTRY ELECTRONIC SHEEP COUNTERS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT FIRST SCHEDULE ITEM 13(1)

FACTS      The Wrightson Electronic Sheep Counter is designed specifically for the counting of sheep after either shearing or crutching. It consists of a photocell unit, a lamp unit and a counter unit. The photocell and lamp units are fixed to opposite sides of the chute in the shearing shed and connected to the counter. When a sheep is passed down the chute it interrupts the light beam and the tally, as recorded on the counter, is increased.

RULING      2. The Wrightson Electronic Sheep Counter qualifies for conditional exemption under item 13(1), First Schedule when sold for use in the agricultural industry.

COMMISSIONER OF TAXATION  
26 August 1983