

# ***ST 2093 - SALES TAX : SHEEP WINCHES***



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TAXATION RULING NO. ST 2093

SALES TAX : SHEEP WINCHES

F.O.I. EMBARGO: May be released

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1127440	SHEEP WINCH	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT SUB-ITEM 13(1) FIRST SCHEDULE

FACTS

A sheep winch is a device which may be attached to a farm vehicle to save the strain and effort of lifting heavy sheep from the ground on to a farm vehicle.

2. The sheep's legs are restrained and placed in a canvas sling with ropes. These ropes are looped over the hook of the winch and the sheep is easily wound up by a geared winch. Once the sheep reaches tray level it can be lowered to the tray. Sheep can also be lowered from the tray to the ground.

3. The winch can easily be folded away behind the cab rail when not in use, so that the tray can be used normally.

4. The winch has two points of attachment to the combing rail of the tray and to the cab rail. The winch is easily adapted by the farmer to fit most vehicles.

RULING

5. Sheep winches qualify for conditional exemption from sales tax under sub-item 13(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act when sold for use in the agricultural industry.

COMMISSIONER OF TAXATION  
7 November 1984

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