

ST 2096 - SALES TAX : LAMB WARMERS



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TAXATION RULING NO. ST 2096

SALES TAX : LAMB WARMERS

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/164 P23 DATE OF EFFECT: Immediate
84/1741-5

B.O. REF: 6/SA/SC 4/1/1 DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1127154	LAMB WARMERS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT. SUB-ITEM 13(1), FIRST SCHEDULE

FACTS Lamb warmers come in three models, the Mini, Porta-Box and Hot Bed. Each model consists of a steel box in which lambs are placed for warmth. The Mini version is designed to be fitted to the front of a motor vehicle and is warmed by water from the motor circulating through the steel base, giving an even heat throughout.

2. The Porta-Box is designed to be fitted to a farm motor bike and operates from the heat generated from the exhaust.

3. The Hot Bed is a free standing unit which is electrically heated by means of a thermostatically controlled base.

RULING 4. Lamb warmers 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
6 November 1984

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