


# ***ST 2292 - SALES TAX : SHEARER'S TOOL BOX***

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TAXATION RULING NO. ST 2292

SALES TAX : SHEARER'S TOOL BOX

F.O.I. EMBARGO: May be released

REF H.O. REF: 84/5303-9 DATE OF EFFECT: Immediate

B.O. REF: ADEL:STD/JRG/8559986 DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1177109	MACHINERY, IMPLEMENTS AND APPARATUS FOR USE IN AGRICULTURAL INDUSTRY - SHEARERS TOOL BOX	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS ACT; ITEM 13, FIRST SCHEDULE

PREAMBLE Sub-item 13(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act provides conditional exemption for machinery, implements and apparatus for use in agricultural industry if, in the opinion of the Commissioner, they are goods of a kind used exclusively, or primarily and principally, in that industry.

FACTS 2. The shearer's tool box is designed for use by shearers to store combs, cutters, shearing hand pieces, oil can and other articles of a shearer's equipment.

3. The shearer's tool box is a conventional tool box which has been modified by the addition of slides to accommodate specially made trays which hold the cutters and combs. The shearing handpiece is stored below the trays. The inside of the lid of the box has a piece of foam glued to it so as to protect the prongs during transportation.

4. The box has a 'hammer finish' which is more durable than the usual enamel paint. It is only sold complete with the trays and is significantly more expensive than a standard tool box of similar size.

5. The tool box is marketed only by retailers who sell to the rural market.

RULING 6. The shearer's tool box qualifies for conditional exemption under sub-item 13(1) First Schedule when sold for use in agricultural industry.

COMMISSIONER OF TAXATION  
17 October 1986