

# ***ST 2343 - SALES TAX : MOTOR VEHICLES FOR USE IN THE AGRICULTURAL INDUSTRY***

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TAXATION RULING NO. ST 2343

SALES TAX : MOTOR VEHICLES FOR USE IN THE AGRICULTURAL  
INDUSTRY

F.O.I. EMBARGO: May be released

REF N.O. REF: 85/8504-1 DATE OF EFFECT: IMMEDIATE

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I1210999	MOTOR VEHICLES FOR USE IN AGRICULTURAL INDUSTRY	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 13, FIRST SCHEDULE

OTHER RULINGS ON TOPIC : ST 2031, ST 2234, ST 2304

PREAMBLE Taxation Ruling No. ST 2234 explains the extent to which motor vehicles for use primarily and principally in agricultural industry could qualify for exemption under item 13(1), First Schedule. The Ruling contained details of vehicles that have been accepted as qualifying for conditional exemption under item 13(1) when purchased for use in agricultural industry. The vehicles were divided into two groups. Appendix A listed vehicles accepted as satisfying the terms of item 13(1) while Appendix B listed vehicles for which exemption had been granted for a trial period.

2. Since the issue of that Ruling certain other models of motor vehicles have been accepted as satisfying the terms of item 13(1). The purpose of this Ruling is to update the motor vehicle lists. The Ruling takes into account additions to the list, deletions and model changes. It also adjusts the model codes of the Suzuki Sierra Range.

RULING 3. Attached as Appendix A is a list of motor vehicles that have been accepted as qualifying for conditional exemption under sub-item 13(1) when purchased for use in agricultural industry.

4. Attached as Appendix B is a list of motor vehicles that have been granted conditional exemption for a trial period because sales patterns so far have not established that the vehicles are used exclusively or primarily and principally in agricultural industry. At the end of the trial periods, sales of these vehicles will be reviewed and a decision made whether exemption under sub-item 13(1) should continue.

COMMISSIONER OF TAXATION  
11 June 1987

APPENDIX

FOUR, SIX AND EIGHT WHEEL DRIVE VEHICLES THAT QUALIFY  
FOR CONDITIONAL EXEMPTION UNDER SUB-ITEM 13(1)  
IN THE FIRST SCHEDULE TO THE SALES TAX (EXEMPTIONS AND  
CLASSIFICATIONS) ACT WHEN PURCHASED FOR USE IN

## AGRICULTURAL INDUSTRY

### DAIHATSU :

F 75V	4WD Jeep type vehicle (diesel)
F 85V	4WD Jeep type vehicle (petrol)
F 70	4WD Jeep type vehicle with soft top
F 70V	4WD Jeep type vehicle with hard top
F 77P	4WD Utility (diesel)
F 77PC	4WD Cab/Chassis (diesel)
F 80	4WD Jeep type vehicle with soft top
F 80V	4WD Jeep type vehicle with hard top
F 87P	4WD Utility (petrol)
F 87PC	4WD Cab/Chassis (petrol)
S 76D	4WD Pick-up with tipper action
S 76TC	4WD Pick-up with locally manufactured body
S 76T	4WD Pick-up with imported body

### FORD :

F 100	4WD Utility
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### GENERAL MOTORS HOLDEN :

#### Rodeo

8DPO7	Cab/Chassis, 2lt petrol, LWB, bench/vinyl trim, 5 speed
8DMO7	Cab/Chassis, 2.3lt petrol, SWB, bucket/knit vinyl trim, 5 speed
8DKO7LQ7	Cab/Chassis, 2.2lt diesel, SWB, bench/vinyl trim, 5 speed
8DPO7LQ7	Cab/Chassis, 2.2lt diesel, LWB, bench/vinyl trim, 5 speed
8DL14	LS Utility, 2.3lt petrol, SWB, bucket/tweed fabric trim, 5 speed
8DM14	Utility, 2.3lt petrol, SWB, bucket/knit vinyl trim, 5 speed
8DK14LQ7	Utility, 2.2lt diesel, SWB, bench/vinyl trim, 5 speed

#### Drover

8QS16	2 Seat 4WD Hardtop
8QS80	2 Seat 4WD Pick-up
8QS60	2 Seat 4WD Cab/Chassis (subject to the fitting of an approved body type)
8QS26	2 Seat 4WD Half door, soft top.

### HUSTLER :

SIX WHEEL DRIVE All terrain vehicle

LEYLAND :

Land Rover	One	Ten	3.9	Diesel	Chassis Cab with Flat Platform
Land Rover	One	Ten	3.9	Diesel	Chassis Cab with Tray Top
Land Rover	One	Ten	3.9	Diesel	Chassis Cab with Wooden Drop Sides
Land Rover	One	Ten	3.9	Diesel	Chassis Cab with Flat-top Drop Sides
Land Rover	One	Ten	3.9	Diesel	Chassis Cab with Wooden Tray
Land Rover	One	Ten	3.9	Diesel	Chassis Cab with Tray Body and Platform Stake
Land Rover	One	Ten	3.9	Diesel	Chassis Cab with Cabin and Tray
Land Rover	One	Ten	3.9	Diesel	Chassis Cab subject to fitting of approved body type
Land Rover	One	Ten	3.5	Petrol	Hard Top
Land Rover	One	Ten	3.9	Diesel	Hard Top

MAZDA

B 26A6PLDX4	B2600 4WD Pick-up - petrol
B 26A5CLDX4	B2600 4WD Cab Chassis - petrol (subject to the fitting of an approved body type)

MITSUBISHI :

Triton

ME 3V 20	2.6 litre	4WD Cab-Chassis with petrol engine
ME 1V 20	2.5 litre	4WD Cab-Chassis with diesel engine
ME 3V 27	2.6 litre	4WD Utility with petrol engine
ME 1V 27	2.5 litre	4WD Utility with diesel engine

NISSAN :

Petrol 160 Series

UG 160 GFM	3 Seat petrol pick-up
UG 160 GFMA	3 Seat petrol cab/chassis
UG 160 GFMAP	3 Seat petrol cab/chassis with power steering
UG 160 GFMP	3 Seat petrol pick-up with power steering
URG160 GFAM	3 Seat diesel cab/chassis
URG160 GFAMP	3 Seat diesel cab/chassis with power steering
URG160 GFM	3 Seat diesel pick-up
URG160 GFMP	3 Seat diesel pick-up with power steering
URG160 GFTM	3 Seat diesel pick-up turbo
URG160 GFTMA	3 Seat diesel cab/chassis turbo
URG160 GFTMAP	3 Seat diesel cab/chassis turbo with power steering
URG160 GFTMP	3 Seat diesel pick-up turbo with power steering
65 ZKR 160 HFM	2 Seat diesel hardtop
65 ZKR 160 HFMP	2 Seat diesel hardtop with power steering

Navara

NMD 21 FMAE	single cab/chassis, petrol engine
NMD 21 FME	single cab pick-up, petrol engine
JMD 21 FMAE	single cab/chassis, diesel engine
JMD 21 FMBE	single cab pick-up, diesel engine

PASQUALI :

910 Transporter

SIDEWINDER :

SIX WHEEL DRIVE All terrain vehicle

SUBARU :

MVR 4WD utility

SUZUKI SIERRA :

SJ 410 RU	Half door, 2 seater utility
SJ 410 QRU	Full door, 2 seater utility
SJ 410 VU	Hard top van, 2 seater
SJ 410 WU	Long Wheel base, 2 seater utility
SJ 410 K	Factory steel tray body, standard wheels
SJ 410 P	Cab/chassis unit fitted with an approved body
SJ 413 RU	Half door, 2 seater utility
SJ 413 QRU	Full door, 2 seater utility
SJ 413 VU	Hard top van, 2 seater
SJ 413 WU	Long Wheel base, 2 seater utility
SJ 413 K	Factory steel tray body, standard wheels
SJ 413 P	Cab/chassis unit fitted with an approved body

These models may be accompanied by any of codes R (with K or P only), A, D, E, H, N, Y or Z without affecting exempt status.

TOYOTA :

Landcruiser 4WD

FJ 75 RP-MRQ 3	Cab/chassis, Petrol
HJ 75 RP-MRQ 3	Cab/chassis, Diesel
HJ 75 RP-MRQ	Pick-up, Diesel
BJ 70 RV-MRQ	Heavy Duty SWB Hard Top, Diesel
FJ 70 RV-MRQ	Heavy Duty SWB Hard Top, Petrol

Hi-Lux 4WD Class 65

LN 65 R-MRQ	Utility
LN 65 R-MRQ 3	Cab/chassis
YN 67 R-MRQ	One tonne 4WD utility
YN 67 R-MRQ 3	One tonne 4WD Cab/chassis

MISCELLANEOUS :

ARGO 6 and ARGO 8 all terrain vehicles  
Carraro Tigrecar with demountable trailer

## APPENDIX B

FOUR, SIX AND EIGHT WHEEL DRIVE VEHICLES TO WHICH CONDITIONAL  
EXEMPTION UNDER SUB-ITEM 13(1) IN THE FIRST SCHEDULE  
TO THE SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT

HAS BEEN GRANTED FOR A TRIAL PERIOD

- . Lada Niva 2 seater 4WD hard-top P/Van
- . Mahindra CJ-3B 4WD short wheel base, soft top
- . Mercedes-Benz 300 GD LWB soft top pick-up
- . Unimog Cab/chassis with power take-off facilities  
and hydraulic system (described as K11, K12,  
K13, or K14 hydraulics)