


ST 2031 - SALES TAX : FIELD CARS

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TAXATION RULING NO. ST 2031

SALES TAX : FIELD CARS

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/164B P7

B.O. REF:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1104394	MACHINERY, IMPLEMENTS AND APPARATUS FOR USE IN AGRICULTURAL INDUSTRY FIELD CARS DEMOUNTABLE TANKS SPRAY PLANTS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT FIRST SCHEDULE ITEMS 13(1) AND 13(3)

FACTS "Field cars" are vehicles manufactured by Custom Machinery Company of Molong, N.S.W. specifically for use in orchards. They incorporate an air-conditioned cab, diesel engine of various horsepower ratings, hydrostatic pump and transmission and spray plant built on articulated chassis. They do not conform to Australian design rules for road type motor vehicles and can only be registered in N.S.W. as implements. Other design features are low height to traverse rows of trees, lugged balloon tyres to give traction over rough terrain and a top speed of 13 k.p.h. The vehicles are primarily for use in the spraying of pesticides, etc. in orchards.

RULING 2. Field cars will qualify for conditional exemption under item 13(1) when sold for use in the agricultural industry. Demountable tanks and spray plants for these vehicles are also conditionally exempt under item 13(3).

COMMISSIONER OF TAXATION
8 June 1983