

ST 2036 - SALES TAX : FOUR WHEELED, ALL-TERRAIN MOTOR CYCLE

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TAXATION RULING NO. ST 2036

SALES TAX : FOUR WHEELED, ALL-TERRAIN MOTOR CYCLE

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/164C DATE OF EFFECT: 01.01.83

B.O. REF: Melbourne : 6/SC/STD 84351
Perth : ST 1/41/40/3 VP
Parramatta : X-3 954 938

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1104843	MACHINERY, IMPLEMENTS AND APPARATUS FOR USE IN AGRICULTURAL INDUSTRY FOUR WHEELED, ALL- TERRAIN MOTOR CYCLE	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT FIRST SCHEDULE ITEM 13(1)

PREAMBLE On 24 January 1983 it was ruled that the Suzuki LT 125 four wheeled, all-terrain vehicle did not, on the evidence then available, qualify for conditional exemption under item 13(1). It was indicated that the position would be reviewed three months later. This review has now been completed.

FACTS 2. The Suzuki LT 125 has a 125cc engine capacity with a power output of 8.3hp and incorporates a chain drive mechanism. It features a reverse gear, 5 speed transmission incorporating a "power low" first gear, lockable rear brakes and a centrifugal clutch. Sales figures reveal that the Suzuki LT 125 is sold primarily and principally for use in the agricultural industry.

RULING 3. The Suzuki LT 125 is a vehicle of a kind used exclusively, or primarily and principally, in the agricultural industry. It will qualify for conditional exemption under item 13(1) when sold for use in the agricultural industry.

COMMISSIONER OF TAXATION

8 July 1983