

ST 2056 - SALES TAX : HAND HELD PRESSURE SPRAYERS/ATOMISERS

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TAXATION RULING NO. ST 2056

SALES TAX : HAND HELD PRESSURE SPRAYERS/ATOMISERS

F.O.I. EMBARGO: May be released

REF

*** NOTE: THIS RULING HAS BEEN MODIFIED BY ST 2302

H.O. REF: ST 11/81 P6 F.283 DATE OF EFFECT: IMMEDIATE

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1115424	HAND HELD PRESSURE SPRAYERS/ATOMISERS GARDEN AND FIELD SPRAYING EQUIPMENT	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT SUB-ITEM 3(1)(b) FIRST SCHEDULE SUB-ITEM 5(2) THIRD SCHEDULE

OTHER RULINGS ON TOPIC

Taxation Ruling No. ST 2037

PREAMBLE

Taxation Ruling No. ST 2037 stated that, because the larger capacity hand held pressure sprayers were invariably used for spraying insecticides, weedicides, pesticides etc. in the control of garden pests, weeds or diseases of plants they were unconditionally exempt from sales tax under sub-item 3(1)(b) First Schedule. The smaller capacity hand held pressure sprayers qualified for conditional exemption under sub-item 3(1)(b) where they were purchased for use in spraying insecticides, weedicides and pesticides. Where they were not sold for this purpose they were taxable at the general rate.

2. The classification of these products has since been reviewed in the light of the recent amendment to sub-item 3(1)(b) which restricts this item to products for use in agricultural industry.

RULING

3. As exemption under sub-item 3(1)(b) is now conditional on use in agricultural industry, the unconditional exemption for certain models of hand held pressure sprayers as advised in Taxation Ruling No. ST 2037 is withdrawn. Hand held pressure sprayers will continue to qualify for exemption under sub-item 3(1)(b) where they are purchased for use in agricultural industry. Purchasers entitled to exemption will be required to furnish an appropriately worded exemption certificate to the vendor to obtain exemption.

4. Hand held pressure sprayers which do not qualify for conditional exemption are regarded as hand tools of the kinds used for gardening and are taxable at 7.5% under sub-item 5(2), Third Schedule. The contrary ruling in Taxation Ruling No ST 2037 that such sprayers are taxable at the general rate is withdrawn.

COMMISSIONER OF TAXATION
29 December 1983