


ST 2061 - SALES TAX : BOVEQ ULTRASONIC PREGNANCY DETECTOR

 This cover sheet is provided for information only. It does not form part of *ST 2061 - SALES TAX : BOVEQ ULTRASONIC PREGNANCY DETECTOR*

This document has been Withdrawn.

There is a Withdrawal notice for this document.

TAXATION RULING NO. ST 2061

SALES TAX : BOVEQ ULTRASONIC PREGNANCY DETECTOR

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/164 P23 DATE OF EFFECT: Immediate

B.O. REF: 1/41/40 Pt 4 (Perth) DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1115500	BOVEQ ULTRASONIC PREGNANCY DETECTOR PREGNANCY DETECTOR	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT SUB-ITEM 13(1), FIRST SCHEDULE

FACTS The Boveq Ultrasonic Pregnancy Detector is battery operated and is designed to transmit ultrasound waves from a probe into a mare or cow's body tissue. As the waves are bounced back from the various tissues, the probe is able to pick up returning ultrasound waves and detects whether the waves have passed through fluid. A fluid filled uterus indicates that the mare or cow is pregnant.

RULING The Boveq Ultrasonic Pregnancy Detector qualifies for conditional exemption under sub-item 13(1), First Schedule when sold for use in agricultural industry.

COMMISSIONER OF TAXATION
10 January 1984