

ST 2068 - SALES TAX : THREE-WHEELED, ALL-TERRAIN MOTOR CYCLES

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TAXATION RULING NO. ST 2068

SALES TAX : THREE-WHEELED, ALL-TERRAIN MOTOR CYCLES

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/164CP17F225 DATE OF EFFECT:
DATE ORIG MEMO ISSUED:

B.O. REF: PARRAMATTA X-3 859 705
PERTH ST 1/41/40/3 V8
ADELAIDE STM/13(1)M
HOBART 2S/STE 13(1)
MELBOURNE 6/SC/SC 4/1/13(1)
BRISBANE K135/13
SYDNEY 22/B/D44/1

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1072985	MACHINERY, IMPLEMENTS AND APPARATUS FOR USE IN AGRICULTURAL INDUSTRY	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT SUB-ITEM 13(1) FIRST SCHEDULE

FACTS

Certain models of three-wheeled, all-terrain motor cycles are accepted as machinery of a kind used exclusively, or primarily and principally, in agricultural industry and conditionally exempt when sold for use in agricultural industry. Whether exemption applies depends upon the particular design and characteristics and evidence of actual usage.

2. Models which have been accepted as used predominantly in the agricultural industry incorporate a number of characteristics which have the cumulative effect of distinguishing them from general purpose road and trail motor cycles. The main distinguishing features are:-

- (a) engine geared for travel at extremely low speeds, or fitted with dual rear sprockets or single oversize rear sprocket;
- (b) engine protection plate or guard fitted to the base of the engine, or engine protected by the frame of the motor cycle;
- (c) upswept or high level exhaust;
- (d) brief type mudguards with no valances and/or high clearance mudguards;
- (e) knobbled tread or similar heavy duty tyres;
- (f) seating provision for one person only; and
- (g) heavy duty carrier at rear.

3. Some models have qualified for conditional exemption in

the form produced for market. Others have been accepted as conditionally exempt subject to certain modifications being made to make them especially suitable for use in agricultural industry and not for general usage. The absence of one of the features, e.g. that a model is fitted with smooth tyres rather than knobbled tread tyres, would not necessarily be fatal to conditional exemption applying.

RULING

4. The three-wheeled motor cycles listed below have been accepted as vehicles of a kind used exclusively, or primarily and principally, in agricultural industry and qualify for conditional exemption when sold for use in that industry:-

- (a) HONDA ATC 185 S - subject to the fitting of a heavy duty rear carrier;
- (b) HONDA ATC 200;
- (c) HONDA ATC 110 - subject to the fitting of a heavy duty rear carrier and an engine protection plate;
- (d) YAMAHA YT 125 J, YT 125 K, YT 175 J, YT 175 K - subject to the fitting of a heavy duty rear carrier;
- (e) KAWASAKI KLT 200;
- (f) Tri-Rod Farm Trikes - models TR 381 and STR 381

COMMISSIONER OF TAXATION
8 MARCH 1984

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