


ST 2070 - SALES TAX : ROPE WICK HERBICIDE APPLICATORS

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TAXATION RULING NO. ST 2070

SALES TAX : ROPE WICK HERBICIDE APPLICATORS

F.O.I. EMBARGO: May be released

REF

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

H.O. REF: ST 11/81

DATE OF EFFECT:

B.O. REF: Sydney 22/A2 517770
Parramatta X-3975947

DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO: SUBJECT REFS:

LEGISLAT. REFS:

I 1082598

ROPE WICK HERBICIDE
APPLICATORS

SALES TAX (EXEMPTIONS
AND CLASSIFICATIONS)
ACT

PARAGRAPH 3(1)(b)
FIRST SCHEDULE
SUB-ITEM 5(2)
THIRD SCHEDULE

FACTS

Rope wick applicators are designed for the selective application of herbicide to weeds and consist basically of rope wicks attached to lengths of P.V.C. piping.

2. In operation, the piping is filled with herbicide which flows to the rope wick. The wick is physically placed upon the weeds thus applying the herbicide directly.

3. Models available include small wand-like hand held units, larger units on wheels which may be pushed or pulled and tractor and vehicle mounted units.

RULING

4. The hand held wand-type applicators are covered by sub-item 5(2) in the Third Schedule to the Sales Tax (Exemptions and Classifications) Act being hand tools of the kinds used for gardening, and are taxable at the 7.5% rate. The wheeled units and the tractor and vehicle mounted units are taxable at the general rate.

5. All models qualify for conditional exemption under paragraph 3(1)(b), First Schedule, when sold for use in the agricultural industry in the checking or destruction of weeds, scrub or noxious plants.

COMMISSIONER OF TAXATION
27 March 1984