


# ***ST 2080 - SALES TAX : MOBILE SHEARING COMPLEX***

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TAXATION RULING NO. ST 2080

SALES TAX : MOBILE SHEARING COMPLEX

F.O.I. EMBARGO: May be released

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

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1078746	MACHINERY, IMPLEMENTS AND APPARATUS FOR USE IN AGRICULTURAL INDUSTRY ACT MOBILE SHEARING COMPLEX	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) SUB- ITEM 13(1) FIRST SCHEDULE

FACTS

Consideration has recently been given to the exemption from sales tax under sub-item 13(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act of a mobile shearing complex. The complex consists of six modules housed in a body shell and mounted on a chassis fitted with fixed axles. The shearing module consists of two rollers upon which the sheep are placed while being shorn. The tipping module allows sheep to be delivered onto the shearing rollers at the shearer's discretion. The shower plant module automatically treats (sprays) each sheep with a measured dosage of chemical solution as it departs from the shearing module. The wool transfer module is a manually operated conveyor system which carries the fleece from the shearing module to the baling plant module. The baling plant module consists of three individual bins and uses a hydraulically operated system for baling the wool. The power pack is a combination of a petrol driven internal combustion motor generator and hydraulic pump unit. It is used to provide electricity for the operation of the complex and to drive the baling plant module's movable pressing ram.

2. The sheep walk up the entry race and into the tipping module. Once in the tipping module, the shearer then procures each sheep by operating the tipping module doors. The sheep are then shorn on the rollers in the shearing module and leave via the shower plant module to the holding pen. In the meantime, the fleece once separated from the sheep falls onto the conveyor mesh of the wool transfer module and is transported to the wool classing section of the complex. Once the wool is sorted, it is placed in bins located at the rear of the complex and is baled by the pressing ram in the baling plant module. The pressed and sealed bales are ejected from the rear of the system ready for collection.

RULING

3. The mobile shearing complex qualifies for conditional exemption under sub-item 13(1) First Schedule when sold for use in agricultural industry.

COMMISSIONER OF TAXATION  
22 June 1984

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