

ST 2089 - SALES TAX : LIFT ON/LIFT OFF BINS FOR TRANSPORTING BULK GRAIN

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TAXATION RULING NO. ST 2089

SALES TAX : LIFT ON/LIFT OFF BINS FOR TRANSPORTING BULK
GRAIN

F.O.I. EMBARGO: May be released

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

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1092951	MACHINERY, IMPLEMENTS AND APPARATUS FOR USE IN AGRICULTURAL INDUSTRY LIFT ON/LIFT OFF BULK GRAIN BINS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT, FIRST SCHEDULE SUB-ITEM 13(1).

PREAMBLE Sub-item 13(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts machinery, implements and apparatus (and parts therefor), for use in agricultural industry if, in the opinion of the Commissioner, they are goods of a kind used exclusively, or primarily and principally, in that industry.

FACTS 2. Lift on/lift off bulk grain bins are constructed of steel and are designed to fit on the tray of tray top trucks and on four wheel trailers for the bulk transportation of grain from farmers' properties to grain storage silos. They are not permanently attached to the tray tops or trailers and generally remain in place by virtue of their own weight. Sometimes the bins may be secured by bolts, chains or ropes mainly to hold them in place when empty.

RULING 3. The lift on/lift off bulk grain bins are specialized items of agricultural equipment of a kind used exclusively in agricultural industry. They qualify for conditional exemption from sales tax under sub-item 13(1), First Schedule, when they are acquired by farmers or by grain cartage contractors for use in the transportation of bulk grain from farmers' properties to storage silos.

COMMISSIONER OF TAXATION
3 October 1984

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