


ST 2097 - SALES TAX : SHEEP RESTRAINERS

 This cover sheet is provided for information only. It does not form part of *ST 2097 - SALES TAX : SHEEP RESTRAINERS*

This document has been Withdrawn.

There is a [Withdrawal notice](#) for this document.

TAXATION RULING NO. ST 2097

SALES TAX : SHEEP RESTRAINERS

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/164 P23 DATE OF EFFECT: Immediate
84/1741-5

B.O. REF: 6/SA/SC 4/1/1 DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1127175	SHEEP RESTRAINERS	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT SUB-ITEM 13(1), FIRST SCHEDULE

FACTS A sheep restrainer is a metal yoke roughly in the shape of a 'W' designed to restrain a sheep during handling. The middle part of the yoke fits over the head of the sheep and the front hoofs are then placed in the yoke so that they are level with the head. A thong is then passed under the head and secured and the sheep is effectively restrained.

RULING 2. Sheep restrainers qualify for conditional exemption from sales tax under sub-item 13(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act when sold for use in the agricultural industry.

COMMISSIONER OF TAXATION
6 November 1984

<