


ST 2117 - SALES TAX : PLANT MOISTURE STRESS (PMS) MEASUREMENT DEVICE

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TAXATION RULING NO. ST 2117

SALES TAX : PLANT MOISTURE STRESS (PMS) MEASUREMENT
DEVICE

F.O.I. EMBARGO: May be released

REF H.O. REF: 83/13173-0 DATE OF EFFECT:

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1131967	PLANT MOISTURE STRESS MEASUREMENT INSTRUMENT	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT, ITEM 13, FIRST SCHEDULE

FACTS The device is used to check the moisture content of plants. A twig is cut from a plant, tree etc. and placed in the pressure chamber of the device with the cut surface protruding from a hole in the chamber. Nitrogen gas is introduced under pressure into the chamber and a reading is obtained when the water appears on the cut surface of the twig. From this reading it is possible to determine whether the plant is receiving sufficient water. Sales of the model 600, which are described to have a pressure range of 600 p.s.i. or 40 bars, have been principally for use in agricultural industry.

RULING 2. The model 600 PMS measurement device qualifies for conditional exemption under sub-item 13(1) in the First Schedule when sold for use in agricultural industry.

COMMISSIONER OF TAXATION
26 February 1985

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