


ST 2125 (as amended 22/7/85) - SALES TAX : MOTOR CYCLES USED IN AGRICULTURAL INDUSTRY - TWO-WHEELED, THREE-WHEELED AND FOUR-WHEELED

 This cover sheet is provided for information only. It does not form part of *ST 2125 (as amended 22/7/85) - SALES TAX : MOTOR CYCLES USED IN AGRICULTURAL INDUSTRY - TWO-WHEELED, THREE-WHEELED AND FOUR-WHEELED*

This document has been Withdrawn.

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

TAXATION RULING NO. ST 2125 (as amended 22/7/85)

SALES TAX : MOTOR CYCLES USED IN AGRICULTURAL
INDUSTRY - TWO-WHEELED, THREE-WHEELED AND FOUR-WHEELED

F.O.I. EMBARGO: May be Released

REF H.O. REF: 84/5347-1 DATE OF EFFECT:

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1187097	MACHINERY, IMPLEMENTS AND APPARATUS FOR USE IN AGRICULTURAL INDUSTRY	SALES TAX (EXEMPTION AND CLASSIFICATIONS) ACT ITEM 13 FIRST SCHEDULE

OTHER RULINGS ON TOPIC ST 2036, ST 2068, ST 2084

FACTS Since the issue of Taxation Rulings Nos ST 2036, ST 2068 and ST 2084 certain other models of two-wheeled, three-wheeled and four-wheeled motor cycles have been accepted as being of a kind used primarily or principally in agricultural industry.

2. In each case exemption depends upon the incorporation into the models of the distinguishing features detailed on ST 2068 and also upon evidence of their actual usage.

RULING 3. The motor cycles listed below are vehicles of a kind used exclusively, or primarily and principally, in agricultural industry. They will qualify for conditional exemption under sub-item 13(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act when sold for use in that industry:-

Two-wheeled motor cycles

- (i) YAMAHA DT 175N
- (ii) MOTOTRACTOR
- (iii) HONDA XL 200 SUPER FARMER
- (iv) HONDA CT 200 AUTO AG
- (v) HONDA CT 185

4. Exemption in the case of (i) is subject to the fitting of a heavy duty rear carrier, the removal of pillion passenger footrests and strap and the fitting of an engine protection plate. In the case of (iv) exemption is subject to the removal of pillion passenger footrests.

5. Three-wheeled all-terrain motor cycle

- (vi) HONDA ATC 250 ES

6. Four-wheeled all-terrain motor cycles

- (vii) SUZUKI LT 185 FE
- (viii) SUZUKI LT 250 FE
- (ix) SUZUKI LT 230 GE
- (x) YAMAHA YFM 22

COMMISSIONER OF TAXATION

11 JUNE 1985

<