


# ***ST 2270 - SALES TAX : MOTOR CYCLES USED IN AGRICULTURAL INDUSTRY - TWO-WHEELED AND FOUR-WHEELED***

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TAXATION RULING NO. ST 2270

SALES TAX : MOTOR CYCLES USED IN AGRICULTURAL INDUSTRY  
- TWO-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 1209828	MACHINERY, IMPLEMENTS AND APPARATUS FOR USE IN AGRICULTURAL INDUSTRY	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 13(1), FIRST SCHEDULE

OTHER RULINGS ON TOPIC ST 2036, ST 2068, ST 2084, ST 2125

FACTS

Since the issue of the above Taxation Rulings certain other models of two-wheeled motor cycles and a four-wheeled 4WD motor cycle have been accepted as being of a kind used primarily and principally in agricultural industry.

2. In each case exemption depends upon the incorporation into the models of the distinguishing features detailed in 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) Kawasaki KL 250 C2
- (ii) Kawasaki KV 250 A2
- (iii) Suzuki DF 250 H
- (iv) Yamaha XT 600
- (v) Yamaha XT 600Z Tenere
- (vi) Yamaha BW 200

Four-wheeled, 4WD motor cycle

- (vii) Suzuki LT-F4WD (250)

4. Exemption for cycles (i) and (iv) is subject to the removal of the pillion passenger footrests and seat strap and the fitting of a heavy duty carrier and for (v) subject to the fitting of a heavy duty carrier. In the case of (vi) exemption has been granted for a trial period to 31 December 1986 because sales patterns have so far not established that the motor cycle is used exclusively, or primarily and principally in agricultural industry. At the end of the trial period sales of the particular motor cycle will be reviewed and a decision made as to whether exemption under sub-item 13(1), First Schedule,

should continue.

COMMISSIONER OF TAXATION  
28 July 1986