


ST 2333 - SALES TAX : SAFE-T ELECTRIC STOCK GRID

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TAXATION RULING NO. ST 2333

SALES TAX : SAFE-T ELECTRIC STOCK GRID

F.O.I. EMBARGO: May be released

REF N.O. REF: 87/1629-3 DATE OF EFFECT: Immediate

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1210844	SAFE-T GRID ELECTRIC STOCK GRID GOODS FOR USE IN AGRICULTURAL INDUSTRY	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 13, FIRST SCHEDULE

PREAMBLE Sub-item 13(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts from sales tax machinery, implements and apparatus 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. Safe-T Grid is an electric stock grid used in agricultural industry to control the movement of livestock. It is an alternative to the conventional stock grid installed in the ground at paddock boundary crossings. It consists of two specially treated rubber mats and two electrified galvanised wire mesh mats strengthened at each end by metal bars, UV treated nylon rope, wire and hooks. The Safe-T Grid is sold in kit form to be installed by the purchaser and is designed to hook up to an electric fencing system. All sales to date have been to persons engaged in the agricultural industry.

RULING 3. The Safe-T Grid qualifies for conditional exemption under sub-item 13(1), First Schedule. Because it is sold only for use in agricultural industry, evidence to support the conditional exemption will not be required.

COMMISSIONER OF TAXATION
7 May 1987