

ST 2388 - SALES TAX : SHEARER'S BAG

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TAXATION RULING NO. ST 2388

SALES TAX : SHEARER'S BAG

F.O.I. EMBARGO: May be released

REF N.O. REF: 1.87/11159-8 DATE OF EFFECT: Immediate

B.O. REF: PERTH E/C 1/13 STNR 11324 DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1010531	SHEARER'S BAG	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 provides exemption for 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. The shearer's bag is designed for use by shearers to store and carry various articles of a shearer's equipment. It is made from indoor/outdoor carpet lined with vinyl. In appearance it is like a satchel but it is designed to open out flat so that it can be hung up in the shearing shed. It has pockets and holders in which the shearer places his equipment, facilitating easy access to the equipment during shearing.

RULING 3. Shearers are accepted to be engaged in the agricultural industry when carrying out shearing activities. The shearer's bag qualifies for exemption under sub-item 13(1), First Schedule, when sold for use by shearers.

COMMISSIONER OF TAXATION
28 January 1988