

ST 2413 - SALES TAX : ANTI-HAIL IONISING SHOCK WAVE CANNON

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TAXATION RULING NO. ST 2413

SALES TAX : ANTI-HAIL IONISING SHOCK WAVE CANNON

F.O.I. EMBARGO: May be released

REF N.O. REF: 1.86/10753-8 DATE OF EFFECT: Immediate

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1019910	ANTI-HAIL IONISING SHOCK WAVE CANNON	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 13, FIRST SCHEDULE

PREAMBLE This Ruling considers the classification of an anti-hail ionising shock wave cannon under sub-item 13(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act. That item 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 anti-hail ionising shock wave cannon is designed to eliminate hailstone damage to fruit forming on trees by ensuring that rain or sleet, and not hailstones, falls in a protected area.

3. The cannon is a six metre high conical mixer. At its base are two louvres for an inlet, a gas injector-mixer and two electrodes for ignition. It is activated by radio control or can be automatically set and stopped by a meteorological radar.

4. The cannon is situated within or close to the area to be protected. It emits a series of shock waves as a result of an explosion of acetylene gas within a precise part of the cannon. The waves have an effect on clouds such that only rainfall or sleet and not hailstones fall within the protected area. The cannon can protect an area of up to 500 metres radius from where it is located.

5. The only known sales of the machines have been to persons involved in the agricultural industry, particularly orchardists and nurserymen.

RULING 6. It is accepted that the cannon is goods of a kind used exclusively, or primarily and principally in the agricultural industry and qualifies for exemption under sub-item 13(1), First Schedule, when sold for use in the agricultural industry.

COMMISSIONER OF TAXATION
12 May 1988