


ST 2431 - SALES TAX : SHEEP SCALES

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TAXATION RULING NO. ST 2431

SALES TAX : SHEEP SCALES

F.O.I. EMBARGO: May be released

REF N.O. REF: 88/3706-6 DATE OF EFFECT: Immediate

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1103526	SHEEP SCALES	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; SUBITEM 13(1), FIRST SCHEDULE

PREAMBLE This Ruling considers the sales tax classification of scales used to weigh sheep.

2. Subitem 13(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act exempts 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 3. The scales in question are designed primarily to weigh sheep in conjunction with drenching. They may also be used to weigh other small livestock such as goats and piglets.

4. The scales comprise a main frame, a load support platform and a load determining means such as a spring type scale.

5. The load support platform is a cradle made from sheet metal. The shape of the cradle is such that the animal may be placed on its back to immobilise it while being weighed. As the scales are designed primarily for use with animals such as sheep, the cradle is positioned close to the ground for easy placement of the load.

6. The scales are also suitable for use in animal races and in particular sheep races. The scales are such that they can be readily positioned within the flow of animals so that each animal automatically stands on the scales while passing through the race.

7. The scales are only sold through livestock and rural merchandising outlets.

RULING 8. The sheep scales qualify for exemption under subitem 13(1), First Schedule, when sold for use in the agricultural industry.

COMMISSIONER OF TAXATION
30 JUNE 1988