


ST 2440 - SALES TAX : MOTOR CYCLES USED IN AGRICULTURAL INDUSTRY: TWO-WHEELED, THREE-WHEELED AND FOUR-WHEELED

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TAXATION RULING NO. ST 2440

SALES TAX : MOTOR CYCLES USED IN AGRICULTURAL INDUSTRY:
TWO-WHEELED, THREE-WHEELED AND FOUR-WHEELED

F.O.I. EMBARGO : May be released

REF N.O. REF: 87/3932-3 DATE OF EFFECT: Immediate

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

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1211363	MOTOR CYCLES FOR USE IN AGRICULTURAL INDUSTRY	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT; ITEM 13, FIRST SCHEDULE

OTHER RULINGS ON TOPIC: ST 2036, ST 2068, ST 2084, ST 2125,
ST 2270

PREAMBLE The purpose of this Ruling is to advise of the models of motor cycles that currently are accepted as qualifying for exemption from sales tax under subitem 13(1), First Schedule, when purchased for use in agricultural industry.

2. It should be noted that for sales tax purposes the term "agricultural industry" does not include persons engaged in the fishing industry. Thus persons engaged in that industry cannot purchase motor cycles for use in that industry free of sales tax.

FACTS 3. Certain models of motor cycles are accepted as machinery of a kind used exclusively, or primarily and principally, in agricultural industry and qualify for exemption when sold for use in agricultural industry. Exemption is limited to those models that are of a particular design and have characteristics that make them suitable for use on agricultural properties. They must also be models that are of a kind sold principally to primary producers.

4. Models which have been accepted as used predominantly in the agricultural industry incorporate a number of characteristics which have the cumulative effect of distinguishing them from general purpose road and trail motor cycles. The main distinguishing features are:-

- (a) engine geared for travel at extremely low speeds, or fitted with dual rear sprockets or single oversize rear sprocket;
- (b) engine protection plate or guard fitted to the base of the engine, or engine protected by the frame of the motor cycle;
- (c) upswept or high level exhaust;
- (d) brief type mudguards with no valances and/or high clearance mudguards;

- (e) knobbled tread or similar heavy duty tyres;
- (f) seating provision for one person only; and
- (g) heavy duty carrier at rear.

5. Some models have qualified for exemption in the form produced for the market. Others have been accepted as qualifying for exemption subject to certain modifications being made to make them suitable for use in agricultural industry and not for general usage.

RULING Below is a list of motor cycles (subject to modifications as indicated) that have been accepted as qualifying for exemption under subitem 13(1) when purchased for use in agricultural industry.

MAKE	CURRENT MODEL CODE	MODIFICATION (IF ANY)	PREVIOUS MODEL CODE

TWO WHEELED MOTORCYCLES			
HONDA	CT 110H		CT 110G
	CT 125J		CT 125H, CT 125G
	CT 185G		
	CT 200H		CT 200G
	* NX 650J	1,2,7	XL 600RMG
	XL 185SJ AG	1,5	XL 185SH
	XL 200RD AG	2	
	XL 250RH	1,5	XL 250RF
	XL 500SB AG		
	XL 600RF	1,2,3	
HUSQVARNA	AE 430	1,4	
	TE 510	1,4	TX 510
	WR 125	1,4	WRK 125, WRX 125
	WR 240	1,4	WR 250
	WR 400	1,4	
	WR 430	1,4	
KAWASAKI	KD 80M6	1	
	KE 100B6	1,2	KE 100B4, KE 100B5
	KL 250D4	1,2,5	KL 250D2, KV 250C2
	* KL 650A1	1,2,5	
	KV 100B12		
	KV 175A6		
	KV 250 A4		KV 250A3
	KV 250AG		
KTM	125GS	1,4	
	250GS	1,4	
	300GS	1,4	
	495GS	1,4	
	600GS	1,4	
MONTESA	COTA 348T	1,2,3	

MOTOTRACTOR

SUZUKI	DF 125D		
	DF 250H		
	DR 125S	1, 2	
	DR 250SJ	1, 2, 3	DR 250SH
	DR 600S	1, 2	DR 600
	DS 80H	1, 4	DS 80J
	TF 100X		
	TF 125X		TF 125C
	TF 185X		TF 185C
TS 185ERZ	1, 2	TS 185B	

YAMAHA	AG 100U		AG 100J
	AG 175U		AG 175J
	AG 200U		AG 200L
	BW 200	1	
	DT 175U	1, 2, 3	DT 175T,
			DT 175N
	DT 200RW	1, 2, 3	DT 200L
	DT 80H	1	
	MX 100K	1, 2, 6	
	MX 80	1, 2	
	* TW 200EU	1, 2, 3	
	XT 250K	1, 2	
	XT 250TT	1, 2, 3	XT 250TN
	XT 500RC AG		
	XT 600L	1, 2, 3, 5	
	XT 600U	1, 2, 3, 5	XT 600T
	* XT 600ZU Tenere	1, 2	XT 600Z

THREE WHEELED MOTORCYCLES

HONDA	ATC 110		
	ATC 250ESJ		ATC 250 ESH,
			ATC 250 ESG

YAMAHA	YTM 200ER		
	YTM 225DRN	1	

FOUR WHEELED MOTORCYCLES

HONDA	TRX 200SXG		
	TRX 250H		TRX 250G
	TRX 300J		
	TRX 350J4WD		TRX 350G4WD,
			TRX 350H4WD

KAWASAKI	KLF 185A3	1	KLF 185A2
	KLF 220A1		
	KLF 300B1		KLF 300A2

SUZUKI	LT-F230H		
	LT-F250J		
	LT-F300H		LTF 300FWD
	LT-F4WD (QUADRUNNER)		

YAMAHA	YFM 200DXW	1	YFM 200DXU
	YFM 250W		YFM 225U
	YFM 350ERW		YFM 350ERU

Notes

Modifications required

1. Fit heavy duty rear carrier.
 2. Remove pillion passenger footrest.
 3. Remove seat strap.
 4. Fit engine protection plate.
 5. Affix 'AG' transfer to side panels/identification plates.
 6. Remove identification number plate from headlight surround
 7. Reposition front mudguard to allow higher clearance
- * Exemption for these motor cycles is for a trial period only and subject to it being established that the cycles will be sold principally to primary producers. If sales do not support a case for exemption, the exemption will be withdrawn.

COMMISSIONER OF TAXATION
29 September 1988