


***SST 13W - Notice of Withdrawal - Sales tax:
general-purpose road vehicles for use in mining or
prospecting operations***

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Notice of Withdrawal

Sales Tax Ruling

Sales tax: general-purpose road vehicles for use in mining or prospecting operations

Sales Tax Ruling SST 13 is withdrawn with effect from today.

1. Sales Tax Ruling SST 13 considers exemptions for general-purpose road vehicles (GPRVs). It examines what is meant by the term 'general-purpose road vehicle' and gives examples of certain vehicles which are GPRVs.
2. The Ruling then sets out principles to determine those restricted locations where exclusive use of the vehicle maintains entitlement to exemption under item 1 despite the vehicle's identification as a GPRV.
3. It also considers whether GPRVs that do not satisfy the requirements of item 1 of Schedule 1 to the *Sales Tax (Exemptions and Classifications) Act 1992* may qualify for exemption under item 28 of that Schedule, if they are for use mainly in carrying out storage, handling, transport or dispatch activities associated with mining or prospecting operations.
4. The Ruling considers the application of item 38 of Schedule 1 that applies to goods used for mixed activities.
5. Finally, the Ruling considers whether GPRVs for use by contractors to mining or prospecting operators may qualify for exemption under item 36 of Schedule 1.
6. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
7. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

SST 13

ATO references

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ATOlaw topic: Sales Tax ~~ Construction and mining ~~ equipment
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