

# ***IT 52 - Investment allowance - portable sheeppyard***



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TAXATION RULING NO. IT 52

INVESTMENT ALLOWANCE - PORTABLE SHEEPYARD

F.O.I. EMBARGO: May be released

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PORTABLE SHEEPYARD  
INVESTMENT ALLOWANCE

82AA  
82AE

FACTS

Consideration was given to the eligibility for the investment allowance of a portable sheepyard.

2. The product consists of two main components - a specially designed trailer and a system of connected fence panels and gates. The trailer performs a dual function - one of transport and also a means of erection of the yard. In addition, the trailer is designed to retrieve and store the panels when not in use. The construction of the trailer is such that it does not lend itself to any other application as a normal load carrying vehicle.

3. The fence itself is comprised of basic units of two panels joined permanently together by hinges which permit movement of up to 160 degrees. Each unit is then in turn joined to the next by another type of hinge which allows movement of up to 360 degrees and, in addition, each of those hinges can be disconnected if necessary to permit the entry of sheep or to remove panels. The yard is however designed to be used as an entirety and is not viewed in the same light as individual lengths of scaffolding which are treated as separate units of property for investment allowance purposes.

RULING

4. Having regard to the part played by the specially designed trailer in facilitating the automatic unloading and loading of fence panels with the erection and dismantling of the portable sheepyard system, it is considered that the trailer and fencing panels etc. comprising the portable sheepyard is a functionally complete item of plant and thus a unit of eligible property to which sec. 82AA refers.

COMMISSIONER OF TAXATION