


ST 2019 - SALES TAX MACHINERY, IMPLEMENTS AND APPARATUS FOR USE IN THE AGRICULTURAL INDUSTRY : SF4 SOFT FRUIT HARVESTER

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TAXATION RULING NO. ST 2019

SALES TAX MACHINERY, IMPLEMENTS AND APPARATUS FOR USE
IN THE AGRICULTURAL INDUSTRY : SF4 SOFT FRUIT HARVESTER

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/164 DATE OF EFFECT:

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1103757	MACHINERY, IMPLEMENTS & APPARATUS FOR USE IN AGRICULTURAL INDUSTRY SF4 SOFT FRUIT HARVESTER	SALES TAX (EXEMPTIONS & CLASSIFICATIONS) ACT FIRST SCHEDULE ITEM 13(1)

FACTS The SF4 Fruit Harvester, manufactured by Collier & Miller Pty. Ltd. at Griffith, N.S.W., is a four wheel drive unit incorporating a "shockwave" tree shaker, a catching umbrella, rolling conveyors and a provision for carrying bulk bins. It is designed for harvesting soft fruits such as peaches, apricots, etc., and may also be used to harvest certain varieties of nuts.

RULING 2. The SF4 Soft Fruit Harvester qualifies for conditional exemption under item 13(1) First Schedule.

COMMISSIONER OF TAXATION
11 March 1983