


ST 2104 - SALES TAX : PARTS FOR MOTOR VEHICLES USED BY DISABLED EX-SERVICEMEN OR BY DISABLED CIVILIANS FOR TRANSPORT TO AND FROM GAINFUL EMPLOYMENT.

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TAXATION RULING NO. ST 2104

SALES TAX : PARTS FOR MOTOR VEHICLES USED BY DISABLED
EX-SERVICEMEN OR BY DISABLED CIVILIANS FOR TRANSPORT TO
AND FROM GAINFUL EMPLOYMENT.

F.O.I. EMBARGO: May be released

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F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1122222	PARTS FOR MOTOR VEHICLES USED BY DISABLED EX- SERVICEMEN OR BY DISABLED CIVILIANS IN TRANSPORT TO AND FROM GAINFUL EMPLOYMENT	SALES TAX (EXEMPTIONS & CLASSIFICATIONS) ACT ITEMS 135 & 135A, FIRST SCHEDULE.

PREAMBLE

Item 135, First Schedule, authorises exemption from sales tax for motor vehicles (and parts for motor vehicles) for use in the personal transportation of a person who has served in the Armed Forces of Her Majesty and who, as a result of that service, has lost a leg or both arms for the purpose of the Fifth Schedule to the Repatriation Act or is in receipt of a special pension under the Second Schedule to that Act in respect of blindness, total and permanent incapacity or tuberculosis. Item 135A, First Schedule, provides exemption for a motor vehicle (and parts therefor) for use to travel to and from gainful employment by a person whom the Director-General of Social Security certifies to have lost the use of one or both legs to such an extent that he is permanently unable to use public transport.

2. Because of the different wording of items 135 and 135A so far as parts are concerned, there is some doubt as to whether or not item 135A is more restrictive than item 135 in relation to the exemption of parts. No difficulty arises under either item where the vehicles for which the parts are required have been purchased as conditionally exempt new vehicles. However, where a person entitled to exemption under item 135 and 135A, First Schedule, purchases parts for a vehicle which was not purchased free of tax or which was acquired second-hand, but the vehicle is for use in the circumstances envisaged by the relevant exemption item, doubt arises as to whether that person may acquire spare parts free of sales tax.

RULING

3. The expression "parts for motor vehicles" in item 135 is sufficiently wide to encompass spare parts for new motor vehicles purchased exempt under the item, spare parts for motor vehicles purchased tax paid and spare parts for second-hand motor vehicles. So that there may be consistency in the treatment of spare parts in respect of motor vehicles for the

purposes of items 135 and 135A, First Schedule, it has been decided that exemption will also apply under item 135A to spare parts purchased by eligible persons irrespective of whether the vehicles were acquired on a tax paid basis or acquired second-hand provided, of course, that the vehicles are for use in the circumstances specified in the exemption items.

COMMISSIONER OF TAXATION

18 December 1984

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