


***ST 2113W - Notice of Withdrawal - Sales tax: aids to manufacture: wheeled and crawler log loaders and hydraulic excavators converted for use as log loaders***

 This cover sheet is provided for information only. It does not form part of *ST 2113W - Notice of Withdrawal - Sales tax: aids to manufacture: wheeled and crawler log loaders and hydraulic excavators converted for use as log loaders*



## Notice of Withdrawal

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### Sales Tax Ruling

Sales tax: aids to manufacture: wheeled and crawler log loaders and hydraulic excavators converted for use as log loaders

Sales Tax Ruling ST 2113 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2113 explains that log loaders are not regarded as tractors and are therefore not covered by subitem 10B(1) of the First Schedule to the *Sales Tax (Exemptions and Classifications) Act 1935*. Crawler and wheeled log loaders and hydraulic excavators fitted with log grabs, which are for use by logging contractors exclusively or primarily and principally in the transportation within premises where timber is felled, lopped and trimmed, qualify for exemption as aids to manufacture. They are exempt under subitem 113A(1) and item 113C of the First Schedule.
2. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
3. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

28 February 2007

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#### ATO references

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