


ST 2164 - SALES TAX : MOUSE AND RAT TRAPS

 This cover sheet is provided for information only. It does not form part of *ST 2164 - SALES TAX : MOUSE AND RAT TRAPS*

This document has been Withdrawn.

There is a Withdrawal notice for this document.

TAXATION RULING NO. ST 2164

SALES TAX : MOUSE AND RAT TRAPS

F.O.I. EMBARGO: May be released

REF

H.O. REF: 84/5200-8

DATE OF EFFECT:

B.O. REF: 6/SA/SC4/1/3(1)(e) DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:

SUBJECT REFS:

LEGISLAT. REFS:

I 1199347

MOUSE AND RAT TRAPS

SALES TAX (EXEMPTIONS
& CLASSIFICATIONS)
ACT; ITEM 3, FIRST
SCHEDULE.

PREAMBLE

Sub-item 3(1) in the First Schedule to the Sales Tax (Exemptions & Classifications) Act exempts equipment, preparations and materials for use in agricultural industry for the checking or eradication of diseases or pests.

RULING

2. Mouse and rat traps are equipment of the kind covered by sub-item 3(1) and qualify for exemption under paragraph 3(1)(e), First Schedule, where they are purchased for use in agricultural industry. Mouse and rat traps purchased for domestic use or other commercial use are taxable at the rate of 20%

COMMISSIONER OF TAXATION

15 August 1985

<