


ST 2043 - SALES TAX : SUGAR CANE TRAINS, LOCOMOTIVES AND ROLLING STOCK USED TO TRANSPORT SUGAR CANE FROM THE CANE FIELDS TO SUGAR MILLS

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TAXATION RULING NO. ST 2043

SALES TAX : SUGAR CANE TRAINS, LOCOMOTIVES AND ROLLING
STOCK USED TO TRANSPORT SUGAR CANE FROM THE CANE FIELDS
TO SUGAR MILLS

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/257/1 P2 F420 DATE OF EFFECT: Immediate

B.O. REF: Brisbane: K65 DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1115072	SUGAR CANE TRAINS TRAINS USED TO TRANSPORT SUGAR CANE LOCOMOTIVES AND ROLLING STOCK USED TO TRANSPORT SUGAR CANES	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT FIRST SCHEDULE ITEMS 13(1), 113A, 113B, 113C

PREAMBLE Sugar cane trains comprise locomotives and rolling stock designed to operate on a lightweight narrow gauge (2-0 feet) railway line. The lines traverse principally private property and run from the cane fields direct to the sugar mills. The rolling stock when delivered to the cane grower is removed from the railway and transported around the cane field on a trailer adapted to accommodate the rolling stock. The rolling stock is loaded with sugar cane as it travels around the fields and after filling is returned to the railway line awaiting pick up by a locomotive. The locomotive and rolling stock operate only within the confines of the cane fields, the sugar mills and the railway connecting the fields to the mills. They are designed specifically for the transport of cane from the fields to the mills.

RULING 2. The locomotives and rolling stock are considered to be machinery of a kind used exclusively or primarily and principally in agricultural industry. Where the locomotives and rolling stock are used to transport sugar cane from the fields to the mills they qualify for conditional exemption under item 13(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act.

COMMISSIONER OF TAXATION
18 August 1983