


ST 2090 - SALES TAX : ELSWICK ENVOY INVALID CAR

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TAXATION RULING NO. ST 2090

SALES TAX : ELSWICK ENVOY INVALID CAR

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 11/252 Pt.4 DATE OF EFFECT: Immediate

B.O. REF: Syd: 22/B/D16/137 Pt.2 DATE ORIG.
Perth: EC 1/123 MEMO ISSUED: 20.09.84

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1122012	GOODS FOR THE USE OF THE DISABLED - ELSWICK ENVOY INVALID CAR	SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) ACT. SUB-ITEM 123(1) FIRST SCHEDULE

FACTS The Elswick Envoy Invalid Car is manufactured in England by Elswick Special Vehicles Limited and is a centre drive car expressly designed to be driven by a disabled person seated in a wheelchair. The floor of the vehicle is flat to permit easy manoeuvrability of the wheelchair within the vehicle. The vehicle is provided with a standard collapsible wheelchair which may be secured with special anchorage to the vehicle floor. Entry to the vehicle is through a large rear door by way of a counterbalanced ramp. Access can be achieved without the disabled person leaving a wheelchair. The vehicle can accommodate two passengers on two side mounted, inward facing seats, hinged and spring loaded. These seats fold away to allow access for the wheelchair. The hand controls, which have been designed as an integral part of the car, would require substantial modification prior to its use by non disabled drivers. The vehicle has a maximum speed of just over 110 kph.

RULING 2. The Elswick Envoy Car is a vehicle designed and manufactured expressly for use by disabled persons. It qualifies for exemption under sub-item 123(1) in the First Schedule to the Sales Tax (Exemptions and Classifications) Act.

COMMISSIONER OF TAXATION
10 October 1984

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