

ApA Z • v À OE v OE o] µ%}v • v .š š} šZ %OE}%
> v .oo š Æ Á •]všOE} µ šZOE}µPZ šZ Z&]v v š
~^]š Z •š}OE Ÿ}v v Yµ OE OE] •• KOE OE í õ õ õ [Á]šZ OE
W OE š /// }(šZ &]v v > vš .íõõõ ð Æ U! Á]šZi Z ZPQ]µ P Zv ð
Æ u%Ÿ}v• š} šZ š Æ X

Z P µ o Ÿ}v ð ð]• •%] . š(1)A disposal is not a taxable disposal for the
of this Part if it is –

- (a) K(u š OE] o oo }(ÁZ] Z]• šOE š (}OE šZ %OE
material,
- (b) Made at a (µ o](Ç]vP o v .oo •]š U v V
- (c) D U }OE šOE š • u U }v }OE L OE í

st October 1999.”

/v OE o Ÿ}v š} ~ •

^ Ÿ}v ð î ~Á]šZ OE P OE š} Yµ o](Ç]vP D š OE] o• •š š • ^~î• Yµ o](Ç
]vP o]•š (}OE šZ %µOE%}• • }(šZ]• • Ÿ}v]v v }OE OEX_

ZYµ o](Ç]vP u š OE] o[OE šZ}• š]o Á]šZ]v šZ ^ Z µ o }(Z dZ
KOE îOEí[X

dZ ^ Z µ o Z • v]v oµ • %OE š }(šZ]• •µ u]••}vU v šZ %OE
%OE}%%}• Á o}%u vš Á]oo }u%oÇ Á]šZ šZ u š OE] o• o]•š Z OE }
Á •š • Á]oo }všOE}oo Ç šZ vÁ]OE}vu vš o W OEu]šX

/v OE o Ÿ}v š} ~ •

^~î• o v .oo]• (µ o](Ç]vP o v .oo •]š (}OE šZ %disposal}• • }(šZ]•

- (a) dZ o v .oo •]š]• }OE Á • (µ OE OE Ç U
- (b) Subject to •µ • Ÿ}v ~î• o}ÁU]š]• OE (µ]OE u vš }(%o vv]vP }
o v]v ÁZ] Z šZ (µ OE OE Ç }OE (}OE u OE (µ OE OE Ç]• •]šµ š šZ
and
- (c) subject to •µ • Ÿ}v ~ð• o}ÁU & permit] OE U • šZ • u Ç OE (µ]OE U
OE •}oµŸ}v µšZ}OE]•]vP]•%}• o• }v }OE]v šZ o v }u%OE]•]
]•%}• o }(u š OE] o ÁZ] Z }u%OE]• • (µ o](Ç]vP u š OE] oX_

A- > •šo & OE u Á]oo (µ OE OE Ç

B- /š]• š} OE (µ]OE u vš }(%o vv]vP }v• vš š} OE .oo šZ (µ OE OE
}• v}š %o%oÇ • > •šo Yµ OE OE Ç •K •šŸ}šOE]v í õ õ õ]š}OE (}OE%OE] }
šZ š š X

- dZ]v .oo]vP š > •šo & OE u Á]oo }všOE}oo Ç v vÁ]OE}vu
•%]• u š OE] o ÁZ] Z v]•%}• }(š •]š X dZ • u š OE] o • Á]o
Z(µ o](Ç]vP u š OE] o• []v šZ © Z ^ Z µ o X

/v OE o Ÿ}v š} ~ •

dZ %OE}%%}• Á o}%u vš }u%o] • Á]šZ ~ • •š]š } OE v í õ õ õ }µ P Z š