


IT 2234W - Notice of Withdrawal - Income tax : business of primary production

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Notice of Withdrawal

Taxation Ruling

Income tax: business of primary production

Taxation Ruling IT 2234 is withdrawn with effect from today.

1. IT 2234 deals with former subsection 51(1) of the *Income Tax Assessment Act 1936* in relation to primary production. It explains the decision in *Federal Commissioner of Taxation v. Walker* (1985) 79 FLR 161; (1985) 16 ATR 331; (1985) 85 ATC 4179 (*Walker's case*) in relation to the carrying on a business of primary production.
2. *Walker's case* is discussed in Taxation Ruling TR 97/11.
3. IT 2234 has no ongoing relevance, and is therefore withdrawn without replacement.

Commissioner of Taxation

5 April 2017

ATO references

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