


# ***IT 232A - Addendum - Compulsory destruction of livestock***

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This document has been Withdrawn.  
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**Australian  
Taxation  
Office**

## **TAXATION RULING IT 232**

### **ADDENDUM**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 232 deals with the operation of paragraph 36AA(1)(a) and subsection 36AA(7) of the *Income Tax Assessment Act 1936*.

The wording in these provisions broadly matches that in paragraph 36AAA(1A) and subsection 36AAA(20) respectively. The comments in Taxation Ruling IT 232 apply equally to the operation of the equivalent provisions in section 36AAA.

**Commissioner of Taxation**

3/11/94

ATO Ref: PUL/A756

ISSN 0813 - 3662