


IT 232A - Addendum - Compulsory destruction of livestock

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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

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