


IT 237A - Addendum - Primary production - expenditure on eradication of noxious weeds

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**Australian
Taxation
Office**

TAXATION RULING IT 237

ADDENDUM

F.O.I. EMBARGO: may be released

Taxation Ruling IT 237 is amended by the following;

1. Paragraph 4 of the Ruling now becomes paragraph 6.

2. Insert new paragraph 4 as follows:

'4. From 1 October 1980 expenditure of a capital nature will be fully deductible in the year incurred, pursuant to paragraph 75D(1B)(b) of the *Income Tax Assessment Act 1936* (the Act), where a business of primary production is carried on the land where the eradication of noxious weeds has been undertaken.'

3. Insert new paragraph 5 as follows:

'5. From 22 August 1990 expenditure of a capital nature will be fully deductible in the year incurred, pursuant to paragraph 75D(1B)(b) of the Act, where the expenditure is incurred on rural land for the purposes of producing assessable income.'

Commissioner of Taxation

1/9/94

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