


IT 237W - Notice of Withdrawal - Primary production - expenditure on eradication of noxious weeds

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**Australian
Taxation
Office**

TAXATION RULING IT 237

Primary production - expenditure on eradication of noxious weeds

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 237 is no longer current and is therefore withdrawn.

The Ruling dealt with the non-deductibility of the capital cost of eradicating noxious weeds on land not previously used for primary production. However, for primary producers, the capital cost would be deductible over ten years under section 75A of the *Income Tax Assessment Act 1936*. The Addenda altered the Ruling after section 75D was inserted to state that the expenditure would be deductible in full in the year it is incurred.

Section 387-55 of the *Income Tax Assessment Act 1997* makes it clear that the expenses will continue to be deductible in the year they are incurred where the land is used in a business of primary production.

Commissioner of Taxation

15 October 1997

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