TD 2003/12W - Income tax: what activities are 'seasonally dependent agronomic activities' for the purposes of section 82KZMG of the Income Tax Assessment Act 1936 ?

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Notice of Withdrawal

Taxation Determination

Income tax: what activities are 'seasonally dependent agronomic activities' for the purposes of section 82KZMG of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 2003/12 is withdrawn with effect from today.

1. TD 2003/12 explains what activities are 'seasonally dependent agronomic activities' for the purposes of section 82KZMG of the *Income Tax Assessment Act 1936* (ITAA 1936). Subject to satisfying the other conditions in section 82KZMG of the ITAA 1936 and section 8-1 of the *Income Tax Assessment Act 1997*, an immediate deduction is available for certain prepaid expenditure related to seasonally dependent agronomic activities under a plantation forestry managed agreement.

2. While section 82KZMG of the ITAA 1936 is still in force, paragraph 82KZMG(2)(a) provides that a deduction can only be claimed under section 82KZMG where the expenditure was incurred between 2 October 2001 and 30 June 2008 inclusive.

3. Therefore, TD 2003/12 has no ongoing relevance and is withdrawn without replacement.

Commissioner of Taxation
20 December 2016

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