


# ***TD 93/95A - Income tax: is a taxpayer who carries on business as a livesheep exporter carrying on a business of primary production?***

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# Addendum

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## Taxation Determination

Income tax: is a taxpayer who carries on business as a livesheep exporter carrying on a business of primary production?

This Addendum amends Taxation Determination 93/95 to reflect changes to the law resulting from the repeal of inoperative provisions.

### TD 93/95 is amended as follows:

#### 1. Paragraph 1

Omit 'sub-section 6(1) of the *Income Tax Assessment Act 1936*'; substitute 'section 995-1 of the *Income Tax Assessment Act 1997*'.

#### 2. Paragraph 5

Omit 'depreciation on structural improvements under the provisions of paragraph 54(2)(b), former section 57AE and former section 57AH, and also deductions for certain expenditure associated with land under the provisions of section 75A, section 75B and section 75D'; substitute 'deductions for certain expenditure associated with land under the provisions of subdivision 40-G'.

#### 3. Legislative Ref' following Commissioner's signature

Omit 'ITAA 6(1); 54(2)(b); former 57AE; former 57AH; 75A; 75B; 75D'; substitute 'ITAA 1997 995-1; Subdiv 40-G'.

This Addendum applies on and from 14 September 2006.

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**Commissioner of Taxation**

19 October 2011

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#### ATO references

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ATOLaw topic: *Income Tax ~ Assessable Income ~ primary production income*