


# ***IT 227W - Withdrawal - Forced disposal of livestock***

 This cover sheet is provided for information only. It does not form part of *IT 227W - Withdrawal - Forced disposal of livestock*



# Notice of Withdrawal

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## Taxation Ruling

### Forced disposal of livestock

Taxation Ruling IT 227 is withdrawn with effect from today.

1. Taxation Ruling IT 227 considers whether sections 36AA and 36AAA of the *Income Tax Assessment Act 1936* apply to the proceeds arising from the forced sale of sheep affected with footrot disease.
2. The Ruling is being withdrawn because:
  - (a) it refers to legislative provisions which were made inoperative by the *Tax Law Improvement Act 1997* and repealed by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*; and
  - (b) the issue considered in the Ruling is addressed by subparagraph 385-100(1)(a)(iv) of the *Income Tax Assessment Act 1997*, which applies to the disposal or death of livestock on or after 1 July 1997.
3. The Ruling does not apply to the forced sale of sheep on or after 1 July 1997.

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**Commissioner of Taxation**  
8 July 2009

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#### ATO references

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