IT 235W - Timber industry workers - contract tree fellers

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Notice of Withdrawal

Taxation Ruling

Timber industry workers – contract tree fellers

Taxation Ruling IT 235 is withdrawn with effect from 27 November 2025.

- 1. This Ruling concerns the treatment to be given to the remuneration of workers in the timber felling industry.
- 2. The content in this Ruling is now outdated. More current information is available in other rulings, such as Taxation Rulings TR 97/11 *Income tax: am I carrying on a business of primary production?* and TR 2023/4 *Income tax and superannuation guarantee: who is an employee?*
- 3. The withdrawal of this Ruling is not expected to have any impact.

Commissioner of Taxation

26 November 2025

ATO references

NO: 1-19JKWUE2 ISSN: 2205-6122

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