


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Taxation Ruling IT 235 is withdrawn with effect from 27 November 2025.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 The content in this Ruling is now outdated.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

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