


IT 240A - Addendum - Restoration of flood damaged land - expenditure incurred by primary producers

 This cover sheet is provided for information only. It does not form part of *IT 240A - Addendum - Restoration of flood damaged land - expenditure incurred by primary producers*



**Australian
Taxation
Office**

TAXATION RULING IT 240

ADDENDUM

F.O.I. EMBARGO: may be released

The following paragraph should be included after paragraph 5 of the ruling:

'6. It should be noted that section 75A no longer applies to expenditure incurred by a taxpayer after 23 August 1983 unless the expenditure was incurred in pursuance of a contract entered into on or before that date.'

Commissioner of Taxation

1/9/94

ATO Ref: PNR T90 Pt5/240

ISSN 0813 - 3662