



Addendum

Taxation Determination

Income tax: is a primary producer who receives compensation payments for having destroyed sheep under the Victorian Ovine Johne's Disease (OJD) control program eligible to make elections under Subdivision 385-E of the *Income Tax Assessment Act 1997*?

This Addendum amends Taxation Determination TD 98/29 as a result of the withdrawal of IT 232.

Taxation Determination TD 98/29 is amended as follows:

1. Related rulings

Omit ‘; IT 227 and IT 232’.

This Addendum applies on and from 17 August 2011.

Commissioner of Taxation

17 August 2011

ATO references

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ATOlaw topic: Income Tax ~~ Assessable income ~~ government payments