

# ***TR 95/6PW - Notice of Partial Withdrawal - Income tax: primary production and forestry***

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# Notice of Partial Withdrawal

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## Taxation Ruling

### Income tax: primary production and forestry

Taxation Ruling TR 95/6 is partially withdrawn with effect from today by omitting paragraphs 50 and 51 (including the heading).

1. Taxation Ruling TR 95/6 deals with the extent to which receipts derived from the sale of timber constitute assessable income and whether or not the taxpayers are engaged in the forestry industry. It also considers the deductions allowable in respect of that income.
2. Paragraphs 50 and 51 concern the operation of former subsection 124F(1) of the *Income Tax Assessment Act 1936* (ITAA 1936) which allowed a deduction for the construction cost of an access road incurred by a person in connection with the carrying on of timber operations for the purpose of gaining or producing assessable income.
3. Under former section 124EAA of the ITAA 1936, former section 124F of the ITAA 1936 has no application after the 1996-97 income year and there is no replacement provision within the *Income Tax Assessment Act 1997* since Division 387 of that Act was repealed from 1 July 2001.
4. Accordingly, these paragraphs are no longer current and are withdrawn.

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**Commissioner of Taxation**

12 May 2010

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#### ATO references

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ATOLaw topic: Income Tax ~~ Assessable income ~~ whether carrying on a business  
Income Tax ~~ Assessable income ~~ income from forestry activities  
Income Tax ~~ Deductions ~~ primary production expenses