


# ***IT 232W - Withdrawal - Compulsory destruction of livestock***

 This cover sheet is provided for information only. It does not form part of *IT 232W - Withdrawal - Compulsory destruction of livestock*



# Notice of Withdrawal

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## Taxation Ruling

### Income tax: compulsory destruction of livestock

Taxation Ruling IT 232 is withdrawn with effect from today.

1. Taxation Ruling IT 232 considers the application of sections 36AAA and 36AA of the *Income Tax Assessment Act 1936* (ITAA 1936) in circumstances where a primary producer, in complying with an order to de-stock as part of a programme for the eradication of certain diseases, sells livestock to an abattoir or meatworks for destruction.
2. Sections 36AAA and 36AA of the ITAA 1936 were replaced by provisions introduced by the *Tax Law Improvement Act 1997* and was repealed as an inoperative provision by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.
3. The issue considered in IT 232 is now addressed by subsection 385-100(1) of the *Income tax Assessment Act 1997*.
4. As IT 232 is no longer current it is withdrawn.

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**Commissioner of Taxation**  
17 August 2011

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#### ATO references

NO: 1-20UFOPQ  
ISSN: 0813-3662  
ATOlaw topic: Income Tax ~~ Trading stock and work in progress  
Income Tax ~~ Assessable income ~~ business and professional income – Australian sourced  
Income Tax ~~ Deductions ~~ primary production expenses