# *IT 2394A - Addendum - Income tax : expenditure on irrigation and water and land conservation*

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**Australian Taxation Office**

# TAXATION RULING IT 2394

# ADDENDUM

F.O.I. EMBARGO: may be released

1. The following paragraph should be included after the preamble:

'Note - As a result of legislative amendment the categories of taxpayers who may claim deductions under section 75D was expanded with effect from 21 August 1990. Previously, only taxpayers who carried on businesses of primary production were eligible. Now, from that date, the deduction is also available to any taxpayer who carries on a business, other than one of primary production or of mining or quarrying, for the purpose of gaining or producing assessable income from the use of any rural land in Australia.'

**Commissioner of Taxation**

1/9/94

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