

Notice of Withdrawal

Income tax: How does a fruit grower calculate the cost price of fruit on hand at the end of the year under subsection 31(1) of the *Income Tax Assessment Act 1936*?

Draft Taxation Determination TD 93/D237 is withdrawn with effect from 3 June 1994.

The topic has been included in a review by the Commissioner of the valuation at cost of cultivated crops held as trading stock.

Commissioner of Taxation

18 October 1995

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