

Notice of Withdrawal

Can subsection 36A(2) of the *Income Tax Assessment Act 1936* apply to ascribe a value, other than market value, on the transfer to a discretionary trust of trading stock, standing or growing crops, crop stools or trees which have been planted and tended for the purpose of sale?

Draft Taxation Determination TD 94/D68 is withdrawn with effect from today.
It is being replaced by four Taxation Determinations.

Commissioner of Taxation

30 August 1995

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