Notice of Withdrawal

Are the costs of establishing fruit and nut trees to be used in a business of primary production deductible, where the costs are incurred to plant initially or extend an orchard or plantation?

Draft Taxation Determination TD 94/D77 is withdrawn with effect from today.

The draft determination is in conflict with pending legislation announced on 9 May 1995.

Commissioner of Taxation

23 August 1995

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