

Notice of Withdrawal

Income tax: where an account for trading stock provides for a discount which can be paid in cash, accumulated in an account or transferred to an affiliated person, persons or company, and the full purchase price is paid, can the retailer claim a deduction for the full purchase price?

Draft Taxation Determination TD 94/D114 has been withdrawn.

It is superseded by Draft Taxation Determination TD 96/D13 which was issued on 28 August 1996.

Commissioner of Taxation

4 September 1996

ATO Ref: NAT 94/8736-1

ISSN 1038 - 8982