


***TR 94/D21W - Notice of Withdrawal - Income tax:  
disposal of stock of spare parts and consumable  
stores as part of the sale of a business or as part of a  
company group restructure***

 This cover sheet is provided for information only. It does not form part of *TR 94/D21W - Notice of Withdrawal - Income tax: disposal of stock of spare parts and consumable stores as part of the sale of a business or as part of a company group restructure*



## **Notice of Withdrawal**

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Draft Taxation Ruling TR 94/D21: Income tax: disposal of stock of spare parts and consumable stores as part of the sale of a business or as part of a company group restructure, is withdrawn with effect from today.

The topic is not considered to be a high priority and does not justify a public ruling.

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**Commissioner of Taxation**

7 August 1996

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