


TD 93/D230W - Withdrawal - Where a taxpayer acquires standing or growing crops and the crops remain unharvested at the end of the year, should they be accounted for as trading stock on hand?

 This cover sheet is provided for information only. It does not form part of *TD 93/D230W - Withdrawal - Where a taxpayer acquires standing or growing crops and the crops remain unharvested at the end of the year, should they be accounted for as trading stock on hand?*

Notice of Withdrawal

Where a taxpayer acquires standing or growing crops and the crops remain unharvested at the end of the year, should they be accounted for as trading stock on hand?

Draft Taxation Determination TD 93/D230 is withdrawn with effect from today.

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

Commissioner of Taxation

2 August 1995

ATO Ref: NAT 95/5640-1

ISSN 1038 - 8982