


***TD 94/D23W - Withdrawal - Is a prototype pilot plant for the purposes of the research and development (R&D) provisions of the Income Tax Assessment Act 1936?***

 This cover sheet is provided for information only. It does not form part of *TD 94/D23W - Withdrawal - Is a prototype pilot plant for the purposes of the research and development (R&D) provisions of the Income Tax Assessment Act 1936?*

## Notice of Withdrawal

**Is a prototype pilot plant for the purposes of the research and development (R&D) provisions of the *Income Tax Assessment Act 1936*?**

Draft Taxation Determination TD 94/D23 is withdrawn with effect from today.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**

30 August 1995

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ATO Ref: NAT 95/5640-1

ISSN 1038 - 8982