

TD 93/23W - Income tax: are cartons, containers, labels and packing materials used by fruit and vegetable producers in the marketing and distribution of their produce, trading stock of the producers?

! This cover sheet is provided for information only. It does not form part of *TD 93/23W - Income tax: are cartons, containers, labels and packing materials used by fruit and vegetable producers in the marketing and distribution of their produce, trading stock of the producers?*

! This Determination has been replaced by TR 98/7

! This document has changed over time. This is a consolidated version of the ruling which was published on *3 June 1998*

Notice of Withdrawal

Income tax: are cartons, containers, labels and packing materials used by fruit and vegetable producers in the marketing and distribution of their produce, trading stock of the producers?

The Tax Law Improvement Project is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Rulings (including Taxation Determinations) about old laws are being brought into line with them.

Taxation Determination TD 93/23 is withdrawn.

It is replaced by Taxation Ruling TR 98/7 which issued today.

Commissioner of Taxation

3 June 1998