


# ***TR 94/13A1 - Addendum - Income tax: cotton growers - trading stock and derivation of income under various selling options***

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## Addendum

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### Taxation Ruling

#### Income tax: cotton growers – trading stock and derivation of income under various selling options

This Addendum amends Taxation Ruling TR 94/13 to reflect the changes to the law resulting from the repeal of inoperative provisions by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.

**Taxation Ruling TR 94/13 is amended as follows:**

**1. Subparagraph 1(i)**

(a) Omit '*Income Tax Assessment Act 1936* (the Act)'; substitute '*Income Tax Assessment Act 1997* (ITAA 1997)<sup>1</sup>'.

(b) Omit '. This Ruling supersedes Taxation Ruling IT 2150, which is now withdrawn'.

**2. Subparagraph 1(ii)**

Omit 'subsection 25(1) of the Act'; substitute 'section 6-5'.

**3. Paragraphs 2 and 3**

Omit 'for the purposes of the Act' where occurring.

**4. Paragraph 5**

Omit 'section 28 of the Act'; substitute 'section 70-35'.

**5. Paragraph 6**

Omit 'section 28'; substitute 'section 70-35'.

**6. Paragraph 36**

Omit '1994' where occurring; substitute '2008'.

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<sup>1</sup> All legislative references in this Ruling are to the ITAA 1997.

## 7. Legislative references

Omit the references; substitute:

- ITAA 1997 6-5; ITAA 1997 70-35

This Addendum applies on and from 14 September 2006.

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**Commissioner of Taxation**

20 October 2010

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ATO references

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