


***TD 93/D253W - Withdrawal - Income Tax: Can a primary producer use standard cost to calculate the cost value of grain on hand at the end of the year, where the grain is held for a number of purposes including resale, feed for stock or seed for planting?***

 This cover sheet is provided for information only. It does not form part of *TD 93/D253W - Withdrawal - Income Tax: Can a primary producer use standard cost to calculate the cost value of grain on hand at the end of the year, where the grain is held for a number of purposes including resale, feed for stock or seed for planting?*

## Notice of Withdrawal

**Income Tax: Can a primary producer use standard cost to calculate the cost value of grain on hand at the end of the year, where the grain is held for a number of purposes including resale, feed for stock or seed for planting?**

Draft Taxation Determination TD 93/D253 is withdrawn with effect from 3 June 1994.

The topic has been included in a review by the Commissioner of the valuation at cost of cultivated crops held as trading stock.

**Commissioner of Taxation**

18 October 1995

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