

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?

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Draft Taxation Determination TD 94/D23 is withdrawn with effect from today.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

ATO Ref: NAT 95/5640-1

ISSN 1038 - 8982