


***TD 94/D68W - Withdrawal - Can subsection 36A(2) of the Income Tax Assessment Act 1936 apply to ascribe a value, other than market value, on the transfer to a discretionary trust of trading stock, standing or growing crops, crop stools or trees which have been planted and tended for the purpose of sale?***

 This cover sheet is provided for information only. It does not form part of *TD 94/D68W - Withdrawal - Can subsection 36A(2) of the Income Tax Assessment Act 1936 apply to ascribe a value, other than market value, on the transfer to a discretionary trust of trading stock, standing or growing crops, crop stools or trees which have been planted and tended for the purpose of sale?*

## Notice of Withdrawal

**Can subsection 36A(2) of the *Income Tax Assessment Act 1936* apply to ascribe a value, other than market value, on the transfer to a discretionary trust of trading stock, standing or growing crops, crop stools or trees which have been planted and tended for the purpose of sale?**

Draft Taxation Determination TD 94/D68 is withdrawn with effect from today.  
It is being replaced by four Taxation Determinations.

**Commissioner of Taxation**

30 August 1995

---

ATO Ref: NAT 95/5640-1

ISSN 1038 - 8982