


TD 94/D77W - Withdrawal - Are the costs of establishing fruit and nut trees to be used in a business of primary production deductible, where the costs are incurred to plant initially or extend an orchard or plantation?

 This cover sheet is provided for information only. It does not form part of *TD 94/D77W - Withdrawal - Are the costs of establishing fruit and nut trees to be used in a business of primary production deductible, where the costs are incurred to plant initially or extend an orchard or plantation?*

Notice of Withdrawal

Are the costs of establishing fruit and nut trees to be used in a business of primary production deductible, where the costs are incurred to plant initially or extend an orchard or plantation?

Draft Taxation Determination TD 94/D77 is withdrawn with effect from today.

The draft determination is in conflict with pending legislation announced on 9 May 1995.

Commissioner of Taxation

23 August 1995

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