



# ***TD 93/51W - Income tax: is it always necessary for a retailer to make a police complaint before taking into account stock shortages for working out the value of trading stock on hand under subsection 28(1)?***

 This cover sheet is provided for information only. It does not form part of *TD 93/51W - Income tax: is it always necessary for a retailer to make a police complaint before taking into account stock shortages for working out the value of trading stock on hand under subsection 28(1)?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *6 April 2011*



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## Notice of Withdrawal

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### Taxation Determination

Income tax: is it always necessary for a retailer to make a police complaint before taking into account stock shortages for working out the value of trading stock on hand under subsection 28(1)?

Taxation Determination TD 93/51 is withdrawn with effect from today.

1. The Determination addresses an evidential matter in relation to retailer stock shortages. The Determination is being withdrawn because it is not interpretative and the provision to which it refers has been repealed by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.

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**Commissioner of Taxation**

6 April 2011

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ATO references

NO: 1-22D9LEG

ISSN: 1038-8982

ATOlaw topic: Income Tax ~~ Trading stock and work in progress