



***TD 94/13W - Income tax: are levies paid by wheatgrowers to the 'Wheat Industry Fund', as provided for by the Wheat Marketing Act 1989 and associated legislation, deductible under subsection 51(1) of the Income Tax Assessment Act 1936 ? Are refunds of 'equity' from this Fund assessable income under subsection 25(1)?***

 This cover sheet is provided for information only. It does not form part of *TD 94/13W - Income tax: are levies paid by wheatgrowers to the 'Wheat Industry Fund', as provided for by the Wheat Marketing Act 1989 and associated legislation, deductible under subsection 51(1) of the Income Tax Assessment Act 1936 ? Are refunds of 'equity' from this Fund assessable income under subsection 25(1)?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *5 April 2017*



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# Notice of Withdrawal

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## Taxation Determination

Income tax: are levies paid by wheatgrowers to the 'Wheat Industry Fund', as provided for by the *Wheat Marketing Act 1989* and associated legislation, deductible under subsection 51(1) of the *Income Tax Assessment Act 1936*? Are refunds of 'equity' from this Fund assessable income under subsection 25(1)?

Taxation Determination TD 94/13 is withdrawn with effect from today.

1. TD 94/13 explains that levy payments paid to the Wheat Industry Fund are deductible under subsection 51(1) of the *Income Tax Assessment Act 1936* (ITAA 1936) and refunds are assessable under subsection 25(1) of the ITAA 1936.
2. TD 94/13 relates to the *Wheat Marketing Act 1989*, which was repealed by the *Wheat Export Marketing (Repeal and Consequential Amendments) Act 2008* effective from 1 July 2008.
3. TD 94/13 has no ongoing relevance and is therefore withdrawn without replacement.

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**Commissioner of Taxation**  
5 April 2017

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ATO references

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