



TD 94/93W - Income tax: are second schedule charges incurred by a motor vehicle dealer, upon the acquisition from the manufacturer/ importer of a new vehicle, components of cost price for the purposes of calculating the value of that vehicle in terms of subsection 31(1) of the Income Tax Assessment Act 1936?

 This cover sheet is provided for information only. It does not form part of *TD 94/93W - Income tax: are second schedule charges incurred by a motor vehicle dealer, upon the acquisition from the manufacturer/ importer of a new vehicle, components of cost price for the purposes of calculating the value of that vehicle in terms of subsection 31(1) of the Income Tax Assessment Act 1936?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *24 August 2011*



Notice of Withdrawal

Taxation Determination

Income tax: are second schedule charges incurred by a motor vehicle dealer, upon the acquisition from the manufacturer/ importer of a new vehicle, components of cost price for the purposes of calculating the value of that vehicle in terms of subsection 31(1) of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 94/93 is withdrawn with effect from today.

1. Taxation Determination TD 94/93 provides the Commissioner's view on whether certain components of the cost of new motor vehicles acquired by dealers are included in the vehicles' cost price at the end of a year of income for trading stock purposes under the *Income Tax Assessment Act 1936*.
2. The provisions referred to in TD 94/93 are no longer operative and have been repealed. The substantive issues dealt with in this ruling are now covered by Taxation Rulings TR 2006/8 and TR 2009/5.
3. TD 94/93 is withdrawn as it is no longer current.

Commissioner of Taxation

24 August 2011

ATO references

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