



***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Taxation Determination TD 94/93 is withdrawn with effect from today.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 The provisions referred to in TD 94/93 are no longer operative and have been repealed.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 TD 94/93 is withdrawn as it is no longer current.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

NO: 1-22S9QX5  
ISSN: 1038-8982  
ATOlaw topic: Income Tax ~~ Trading stock and work in progress