TD 94/D68W - Withdrawal - Can subsection 36A(2) of the Income Tax Assessment Act 1936 apply to ascribe a value, other than market value, on the transfer to a discretionary trust of trading stock, standing or growing crops, crop stools or trees which have been planted and tended for the purpose of sale?

This cover sheet is provided for information only. It does not form part of TD 94/D68W - Withdrawal - Can subsection 36A(2) of the Income Tax Assessment Act 1936 apply to ascribe a value, other than market value, on the transfer to a discretionary trust of trading stock, standing or growing crops, crop stools or trees which have been planted and tended for the purpose of sale?

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## **Notice of Withdrawal**

Can subsection 36A(2) of the *Income Tax Assessment Act 1936* apply to ascribe a value, other than market value, on the transfer to a discretionary trust of trading stock, standing or growing crops, crop stools or trees which have been planted and tended for the purpose of sale?

Draft Taxation Determination TD 94/D68 is withdrawn with effect from today. It is being replaced by four Taxation Determinations.

## **Commissioner of Taxation**

30 August 1995

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