

TR 96/D20 - Income tax: whether materials, spare parts and packaging items held by a taxpayer supplying services are trading stock

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This document has been finalised by TR 98/8.

case references

- Australasian Jam Co Pty Ltd v. FC of T (1953) 88 CLR 23; (1953) 10 ATD 217
- FC of T v. St. Hubert's Island Pty Ltd (1978) 138 CLR 210; 78 ATC 4104; (1978) 8 ATR 452
- FC of T v. Suttons Motors (Chullora) Wholesale Pty Ltd (1985) 157 CLR 277; 85 ATC 4398; (1985) 16 ATR 567
- Investment and Merchant Finance Corp Ltd v. FC of T (1971) 125 CLR 249
- John v. FC of T (1989) 166 CLR 417; 89 ATC 4101; (1989) 20 ATR 1
- Kowloon Stock Exchange Ltd v. Inland Revenue Commissioner [1985] 1 All ER 205
- Ransom (Inspector of Taxes) v. Higgs [1974] 3 All ER 949
- Case 115 (1951) 1 TBRD (NS) 485; Case 120 (1951) 1 CTBR (NS) 568