

Notice of Withdrawal

Capital gains: does New Zealand Goods and Services Tax (GST) incurred by an Australian taxpayer on the acquisition of a New Zealand property form part of the cost base of that property?

Draft Taxation Determination TD 93/D134 was withdrawn in November 1993.

This Notice formalises that withdrawal.

Commissioner of Taxation

8 November 1995

ATO Ref: NAT 95/5640-1

ISSN 1038 - 8982