TD 52W - Capital gains: Does the principal residence exemption exempt monies received from a forfeited deposit?

This cover sheet is provided for information only. It does not form part of *TD 52W - Capital gains: Does the principal residence exemption exempt monies received from a forfeited deposit?*

This document has changed over time. This is a consolidated version of the ruling which was published on *12 February 1997*

Generated on: 4 November 2026, 09:55:38 PM

Notice of Withdrawal

Capital gains: Does the principal residence exemption exempt monies received from a forfeited deposit?

Taxation Determination TD 52 is withdrawn with effect from today.

The views expressed in the Determination are in conflict with the Full Federal Court decision in *FC of T v. Guy* 96 ATC 4520; (1996) 32 ATR 590.

Commissioner of Taxation

12 February 1997

ATO Ref: NAT 97/184-7

ISSN 1038 - 8982