



# ***TD 53W - Capital gains: can an election that subsection 160ZZQ(5) apply, be pro-rated for part of the 'construction period'?***

 This cover sheet is provided for information only. It does not form part of *TD 53W - Capital gains: can an election that subsection 160ZZQ(5) apply, be pro-rated for part of the 'construction period'?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *25 August 1999*



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## Notice of Withdrawal

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### **Capital gains: can an election that subsection 160ZZQ(5) apply, be pro-rated for part of the ‘construction period’?**

Taxation Determination TD 53 (also known as CGT 53) is withdrawn with effect from today. It is replaced by Taxation Determination TD 1999/43.

**Commissioner of Taxation**  
25 August 1999

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ATO references:  
NO 99/10494-5  
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