

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



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

Notice of Withdrawal

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Taxation Determination TD 53 (also known as CGT 53) is withdrawn with effect from today.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

ATO references:
NO 99/10494-5
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