


TD 92/D6W - Withdrawal - If title to depreciable property passes in equity at the time of entry into a contract for sale, who (as between the vendor and the purchaser) is entitled to the depreciation deduction for the period after the contract is entered into and before completion?

 This cover sheet is provided for information only. It does not form part of *TD 92/D6W - Withdrawal - If title to depreciable property passes in equity at the time of entry into a contract for sale, who (as between the vendor and the purchaser) is entitled to the depreciation deduction for the period after the contract is entered into and before completion?*

Notice of Withdrawal

If title to depreciable property passes in equity at the time of entry into a contract for sale, who (as between the vendor and the purchaser) is entitled to the depreciation deduction for the period after the contract is entered into and before completion?

Draft Taxation Determination TD 92/D6 is withdrawn with effect from today.

The topic is not considered to be a high priority and does not justify a public ruling.

Commissioner of Taxation

30 August 1995

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