


***TD 94/D60W - Withdrawal - Income tax: property development: a property developer purchases land with the intention of disposing of an existing building and redeveloping the site by constructing strata titled shops and offices for sale. How is the disposal of the building 'treated' for taxation purposes?***

 This cover sheet is provided for information only. It does not form part of *TD 94/D60W - Withdrawal - Income tax: property development: a property developer purchases land with the intention of disposing of an existing building and redeveloping the site by constructing strata titled shops and offices for sale. How is the disposal of the building 'treated' for taxation purposes?*

## Notice of Withdrawal

**Income tax: property development: a property developer purchases land with the intention of disposing of an existing building and redeveloping the site by constructing strata titled shops and offices for sale. How is the disposal of the building 'treated' for taxation purposes?**

Draft Taxation Determination TD 94/D60 has been withdrawn.

After considering comments from external parties, it has been decided that there a number of different situations which need to be dealt with separately. Another draft determination covering one of these situations is currently being drafted.

**Commissioner of Taxation**

2 October 1996

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