IT 2561W - Notice of Withdrawal - Income tax: capital gains: grants of easements, profits a prendre and licences

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IT 2561 has been withdrawn as part of a project to review public rulings.

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Notice of Withdrawal

Taxation Ruling

Income tax: capital gains: grants of easements, profits à prendre and licences

Taxation Ruling IT 2561 is withdrawn with effect from today.

1. IT 2561 explains that the grant of an easement, profit à prendre or licence (or other comparable right) is an asset created at the time it is granted.

2. IT 2561 is being withdrawn to form part of a consolidated Determination on the tax treatment of the grant of an easement, profit à prendre or licence over an asset.

3. The issue covered by IT 2561 is now covered in Taxation Determination TD 2018/15 *Income tax: capital gains: does CGT event D1 happen if a taxpayer grants an easement, profit à prendre or licence over an asset?*

Commissioner of Taxation
31 October 2018

ATO references
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