

# ***TD 92/115W - Income tax: capital gains: what is meant by 'land ... used ... primarily for private or domestic purposes in association with a dwelling' in subparagraph 160ZZQ(3)(a)(i)?***

! This cover sheet is provided for information only. It does not form part of *TD 92/115W - Income tax: capital gains: what is meant by 'land ... used ... primarily for private or domestic purposes in association with a dwelling' in subparagraph 160ZZQ(3)(a)(i)?*

! This Determination has been replaced by TD 2000/15

! This document has changed over time. This is a consolidated version of the ruling which was published on *12 April 2000*



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## Notice of Withdrawal

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### **Income tax: capital gains: what is meant by 'land...used...primarily for private or domestic purposes in association with a dwelling' in subparagraph 160ZZQ(3)(a)(i)**

Taxation Determination TD 92/115 is withdrawn with effect from today.

It is replaced by Taxation Determination TD 2000/15, which reflects the rewritten law and which issued today.

**Commissioner of Taxation**  
12 April 2000

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ATO References:  
NO T2000/4313  
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