

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 This Determination has been replaced by TD 2000/15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*

Notice of Withdrawal

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Taxation Determination TD 92/115 is withdrawn with effect from today.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

ATO References:
NO T2000/4313
BO

ISSN: 1038-8982