TD 92/125W - Income tax: Property Development Industry (PDI) Cell: what is the purpose of the PDI Cell?

This cover sheet is provided for information only. It does not form part of *TD 92/125W - Income tax: Property Development Industry (PDI) Cell: what is the purpose of the PDI Cell?*

This document has changed over time. This is a consolidated version of the ruling which was published on *12 April 2017*

Generated on: 28 November 2026, 03:37:38 AM

Notice of Withdrawal

Taxation Determination

Income tax: Property Development Industry (PDI) Cell: what is the purpose of the PDI Cell?

Taxation Determination TD 92/125 is withdrawn with effect from today.

1. TD 92/125 explains the purpose of the specialist PDI Cell (the Cell) within the ATO.

2. The Cell no longer exists.

3. TD 92/125 has no ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation
12 April 2017

ATO references
NO: 1-9N72KXS
ISSN: 2205-6211

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).