


TD 92/130ER - Erratum - Income tax: capital gains: does subsection 160ZB(1) exclude from the operation of Part IIIA compensation or damages obtained by a taxpayer for defamation, the loss of support following the (wrongful) death of the taxpayer's spouse or parent or the professional negligence of a solicitor failing to institute a personal injuries action?

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Erratum

Taxation Determination

Income tax: capital gains: does subsection 160ZB(1) exclude from the operation of Part IIIA compensation or damages obtained by a taxpayer for defamation, the loss of support following the (wrongful) death of the taxpayer's spouse or parent or the professional negligence of a solicitor failing to institute a personal injuries action?

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects the withdrawal notice to Taxation Determination TD 92/130, which issued on 9 June 1999, to amend an incorrect legislative reference.

TD 92/130W is corrected as follows:

1. Second paragraph

Omit 'Section 118-15'; substitute 'Subsection 118-37(1)'.

This Erratum applies on and from 9 June 1999.

Commissioner of Taxation

11 February 2015

ATO references

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ATOlaw topic: Income Tax ~~ Capital Gains Tax ~~ miscellaneous

Income Tax ~~ Capital Gains Tax ~~ exemptions other than main residence

TD 92/130W

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