



# ***TD 92/134W - Income tax: capital gains : how is a capital gain or loss determined if a dwelling has been occupied as a sole or principal residence for part only of the period of ownership?***

 This cover sheet is provided for information only. It does not form part of *TD 92/134W - Income tax: capital gains : how is a capital gain or loss determined if a dwelling has been occupied as a sole or principal residence for part only of the period of ownership?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *19 May 2010*



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## Notice of Withdrawal

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### Taxation Determination

Income tax: capital gains: how is a capital gain or loss determined if a dwelling has been occupied as a sole or principal residence for part only of the period of ownership?

Taxation Determination TD 92/134 is withdrawn with effect from today.

1. Taxation Determination TD 92/134 explains how a capital gain or loss is determined under subsection 160ZZQ(16) of the *Income Tax Assessment Act 1936* (ITAA 1936) if a dwelling has been occupied as a sole or principal residence for only part of the period that it was owned.
2. Subsection 160ZZQ(16) of the ITAA 1936 was rewritten as section 118-185 of the *Income Tax Assessment Act 1997* (ITAA 1997). The example included in section 118-185 of the ITAA 1997 clarifies how the capital gain or loss is worked out in such cases.
3. The Determination is therefore no longer necessary and is withdrawn.

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**Commissioner of Taxation**

19 May 2010

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ATO references

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ATOlaw topic: Income Tax ~~ Capital Gains Tax ~~ main residence exemption