


***TD 92/137W - Income tax: subsection 51AD(8) of the Income Tax Assessment Act 1936 specifies that section 51AD does not apply to property unless the whole or a predominant part of the cost of acquisition or construction of the property is financed directly or indirectly by non-recourse debt or debts: What is the meaning of 'predominant' in that context?***

 This cover sheet is provided for information only. It does not form part of *TD 92/137W - Income tax: subsection 51AD(8) of the Income Tax Assessment Act 1936 specifies that section 51AD does not apply to property unless the whole or a predominant part of the cost of acquisition or construction of the property is financed directly or indirectly by non-recourse debt or debts: What is the meaning of 'predominant' in that context?*



This Determination has been replaced by TR 96/22



This document has changed over time. This is a consolidated version of the ruling which was published on 31 July 1996

## Notice of Withdrawal

**Income tax: subsection 51AD(8) of the *Income Tax Assessment Act 1936* specifies that section 51AD does not apply to property unless the whole or a predominant part of the cost of acquisition or construction of the property is financed directly or indirectly by non-recourse debt or debts: What is the meaning of 'predominant' in that context?**

Taxation Determination TD 92/137 has been withdrawn.

It was replaced by Taxation Ruling TR 96/22 which was issued on 31 July 1996.

**Commissioner of Taxation**

31 July 1996

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