TD 92/173W - Income tax: capital gains: does subsection 160ZZQ(9) require each spouse to have an interest in each dwelling referred to?

This document has changed over time. This is a consolidated version of the ruling which was published on *17 March 2010*

Notice of Withdrawal

Taxation Determination

Income tax: capital gains: does subsection 160ZZQ(9) require each spouse to have an interest in each dwelling referred to?

Taxation Determination TD 92/173 is withdrawn with effect from today.

1. Taxation Determination TD 92/173 explains that spouses can nominate one dwelling as the principal residence of both of them, even though they do not both have an ownership interest in the nominated dwelling.

2. To the extent relevant to TD 92/173, subsection 160ZZQ(9) of the Income *Tax Assessment Act 1936* was rewritten as subsection 118-170(1) of the *Income Tax Assessment Act 1997.*

3. TD 92/173 involves a straight application of the law and is not considered necessary. Accordingly, the Determination is withdrawn.

Commissioner of Taxation
17 March 2010

ATO references

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