

TD 93/183A1 - Addendum - Income tax: capital gains: what are the CGT implications of removing a post-CGT building from post-CGT land and relocating it on pre-CGT land?

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Addendum

Taxation Determination

Income tax: capital gains: what are the CGT implications of removing a post-CGT building from post-CGT land and relocating it on pre-CGT land?

This Addendum amends Taxation Determination TD 93/183 to reflect the rewritten capital gains tax provisions in Part 3-1 of the *Income Tax Assessment Act 1997*.

TD 93/183 is amended as follows:

1. Paragraph 1

Omit 'The removal of the building is not a disposal of an asset and on removal'; substitute 'No CGT event happens when the building is removed. On removal'.

2. Paragraph 2

Omit 'subsection 160ZH(12) of the *Income Tax Assessment Act 1936*'; substitute 'section 112-25 of the *Income Tax Assessment Act 1997*'.

3. Paragraph 4

Omit 'subsection 160P(6)'; substitute 'subsections 108-70(2) and (3)'.

4. Related Rulings/Determinations

Omit 'TD 6'.

5. Subject References

Omit the subject references; insert 'CGT assets; CGT composite assets; CGT cost base; CGT cost base modification-split, changed or merged asset rule; CGT separate assets; pre-CGT assets'.

6. Legislative References

Omit the legislative references; insert 'ITAA 1997 108-70(2) & (3); ITAA 1997 112-25'.

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This Addendum applies from 14 September 2006, the date of effect of the repeal of the former capital gains tax provisions in Part IIIA of the *Income Tax Assessment Act 1936* by *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.

Commissioner of Taxation

21 April 2010

ATO references

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ATOLaw topic: Income Tax ~~ Capital Gains Tax ~~ CGT assets