

TD 93/184 - Income tax: capital gains: does the relocation of a building come within the meaning of 'constructed' in subsection 160P(2) of the Income Tax Assessment Act 1936?

 This cover sheet is provided for information only. It does not form part of *TD 93/184 - Income tax: capital gains: does the relocation of a building come within the meaning of 'constructed' in subsection 160P(2) of the Income Tax Assessment Act 1936?*

 This ruling contains references to repealed provisions, some of which may have been rewritten. The ruling still has effect. Paragraph 32 in [TR 2006/10](#) provides further guidance on the status and binding effect of public rulings where the law has been repealed or repealed and rewritten. The legislative references at the end of the ruling indicate the repealed provisions and, where applicable, the rewritten provisions.

 This document has changed over time. This is a consolidated version of the ruling which was published on *29 November 2006*

This Determination, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the *Taxation Administration Act 1953*, is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Determination is a public ruling and how it is binding on the Commissioner. Unless otherwise stated, this Determination applies to years commencing both before and after its date of issue. However, this Determination does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Determination (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

Taxation Determination

Income tax: capital gains: does the relocation of a building come within the meaning of 'constructed' in subsection 160P(2) of the *Income Tax Assessment Act 1936*?

1. Yes. 'Constructed' includes the process of placing a relocated building onto a block of land and making it functional.
2. This process may entail:
 - (i) site preparation (e.g. clearing and levelling);
 - (ii) laying foundations;
 - (iii) installing drainage and connecting utilities.

Commissioner of Taxation
9/9/93