

TD 93/184A1 - 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?

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Addendum

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*?

This Addendum amends Taxation Determination TD 93/184 to reflect the rewritten capital gains tax provisions in Part 3-1 of the *Income Tax Assessment Act 1997*.

TD 93/184 is amended as follows:

1. Title

Omit 'subsection 160P(2) of the *Income Tax Assessment Act 1936*'; substitute 'subsection 108-55(2) of the *Income Tax Assessment Act 1997*'.

2. Legislative references

Omit the legislative reference; insert:

ITAA 1997 108-55(2)

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

31 March 2010

ATO references

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