TD 93/236W - Income tax: capital gains: does the principal residence exemption apply to the amount received for the granting of an easement or profits a prendre over land adjacent to a dwelling?

This cover sheet is provided for information only. It does not form part of *TD 93/236W - Income tax: capital gains: does the principal residence exemption apply to the amount received for the granting of an easement or profits a prendre over land adjacent to a dwelling?*

TD 93/236 has been withdrawn as part of a project to review public rulings.

This document has changed over time. This is a consolidated version of the ruling which was published on *31 October 2018*

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Notice of Withdrawal

Taxation Determination

Income tax: capital gains: does the principal residence exemption apply to the amount received for the granting of an easement or *profits à prendre* over land adjacent to a dwelling?

Taxation Determination TD 93/236 is withdrawn with effect from today.

1. TD 93/236 provides that the principal residence exemption does not apply to the grant of an easement or profits à prendre over land adjacent to a dwelling.

2. TD 93/236 is being withdrawn to form part of a consolidated Determination on the tax treatment of the grant of an easement, profit à prendre or licence over an asset.

3. The issue covered by TD 93/236 is now covered in Taxation Determination TD 2018/15 *Income tax: capital gains: does CGT event D1 happen if a taxpayer grants an easement, profit à prendre or licence over an asset?*

Commissioner of Taxation
31 October 2018

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