



TD 94/83W - Income tax: property development: who is a 'qualified person' to make an estimate of the actual cost of construction of a building for the purposes of Division 10D of Part III of the Income Tax Assessment Act 1936 ?

 This cover sheet is provided for information only. It does not form part of *TD 94/83W - Income tax: property development: who is a 'qualified person' to make an estimate of the actual cost of construction of a building for the purposes of Division 10D of Part III of the Income Tax Assessment Act 1936 ?*



This Determination has been replaced by TR 97/25

 This document has changed over time. This is a consolidated version of the ruling which was published on *17 December 1997*

Notice of Withdrawal

Income tax: property development: who is a 'qualified person' to make an estimate of the actual cost of construction of a building for the purposes of Division 10D of Part III of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 94/83 is withdrawn.

It is replaced by Taxation Ruling TR 97/25 which issued today.

Commissioner of Taxation

17 December 1997

[ATO Ref:](#) NAT 97/10085-3

ISSN 1038 - 8982