



***TD 95/9W - Income tax: capital gains: if an election made for the purposes of subsection 160ZZQ(11) of the Income Tax Assessment Act 1936 covers more than one period of absence from a taxpayer's sole or principal residence (SPR), is the six year period referred to in subparagraph 160ZZQ(11)(d)(iii) available in relation to each period of absence?***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *19 May 2010*



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## Notice of Withdrawal

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### Taxation Determination

Income tax: capital gains: if an election made for the purposes of subsection 160ZZQ(11) of the *Income Tax Assessment Act 1936* covers more than one period of absence from a taxpayer's sole or principal residence (SPR), is the six year period referred to in subparagraph 160ZZQ(11)(d)(iii) available in relation to *each* period of absence?

Taxation Determination TD 95/9 is withdrawn with effect from today.

1. Taxation Determination TD 95/9 explains that in relation to each period of absence from a dwelling, a taxpayer can treat the dwelling as their main residence for a maximum of six years of income-producing use.
2. When subsection 160ZZQ(11) of the *Income Tax Assessment Act 1936* was rewritten as section 118-145 of the *Income Tax Assessment Act 1997* (ITAA 1997), the law was amended to make this clearer – see subsection 118-145(2) of the ITAA 1997.
3. Accordingly this Determination is no longer required and is withdrawn.

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**Commissioner of Taxation**  
19 May 2010

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ATO references

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