TD 95/9W - Income tax: capital gains: if an election made for the purposes of subsection 160ZZQ(11) of theIncome 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 toeach period of absence?

This cover sheet is provided for information only. It does not form part of TD 95/9W - Income tax: capital gains: if an election made for the purposes of subsection 160ZZQ(11) of theIncome 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?

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



TD 95/9

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Notice of Withdrawal

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Taxation Determination TD 95/9 is withdrawn with effect from today.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.
- Accordingly this Determination is no longer required and is withdrawn.

Commissioner of Taxation

19 May 2010

ATO references

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ATOlaw topic: Income Tax ~~ Capital Gains Tax ~~ main residence exemption