




***TD 96/20W - Income tax: capital gains: does subsection 160ZZQ(8) of the Income Tax Assessment Act 1936 allow a principal residence exemption for two dwellings, for a period of up to three months, if a taxpayer makes an election that either subsection 160ZZQ(5) or 160ZZQ(11) applies to one of the dwellings?***

 This cover sheet is provided for information only. It does not form part of *TD 96/20W - Income tax: capital gains: does subsection 160ZZQ(8) of the Income Tax Assessment Act 1936 allow a principal residence exemption for two dwellings, for a period of up to three months, if a taxpayer makes an election that either subsection 160ZZQ(5) or 160ZZQ(11) applies to one of the dwellings?*

 This Determination has been replaced by TD 1999/43

 This document has changed over time. This is a consolidated version of the ruling which was published on *25 August 1999*



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## Notice of Withdrawal

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**Income tax: capital gains: does subsection 160ZZQ(8) of the *Income Tax Assessment Act 1936* allow a principal residence exemption for two dwellings, for a period of up to three months, if a taxpayer makes an election that either subsection 160ZZQ(5) or 160ZZQ(11) applies to one of the dwellings?**

Taxation Determination TD 96/20 is withdrawn with effect from today. It is replaced by Taxation Determination TD 1999/43.

**Commissioner of Taxation**  
25 August 1999

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ATO references:  
NO 99/10494-5  
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