

# Cover sheet for: TR 97/25A

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## Addendum: Income tax: property development: deduction for capital expenditure on construction of income producing capital works, including buildings and structural improvements

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*This document is not a public ruling for the purpose of Part IVAAA of the **Taxation Administration Act 1953** and is not legally binding on the Commissioner. However, it is administratively binding on the Commissioner. Taxation Rulings TR 92/1 and TR 97/16 together explain how a Ruling is legally or administratively binding.*

This Addendum amends Taxation Ruling TR 97/25 as follows:

### **Paragraph 28**

After 'Appropriately qualified people might include:'; insert:

- a quantity surveyor, who has expertise in the relevant type of construction;

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**Commissioner of Taxation**

27 May 1998

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[ATO Ref:](#) 97/2188-6