TD 52W - Capital gains: Does the principal residence exemption exempt monies received from a forfeited deposit?

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Notice of Withdrawal

Capital gains: Does the principal residence exemption exempt monies received from a forfeited deposit?

Taxation Determination TD 52 is withdrawn with effect from today.

The views expressed in the Determination are in conflict with the Full Federal Court decision in *FC of T v. Guy* 96 ATC 4520; (1996) 32 ATR 590.

Commissioner of Taxation

12 February 1997

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