



TD 53W - Capital gains: can an election that subsection 160ZZQ(5) apply, be pro-rated for part of the 'construction period'?

 This cover sheet is provided for information only. It does not form part of *TD 53W - Capital gains: can an election that subsection 160ZZQ(5) apply, be pro-rated for part of the 'construction period'?*

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



Notice of Withdrawal

Capital gains: can an election that subsection 160ZZQ(5) apply, be pro-rated for part of the ‘construction period’?

Taxation Determination TD 53 (also known as CGT 53) is withdrawn with effect from today. It is replaced by Taxation Determination TD 1999/43.

Commissioner of Taxation

25 August 1999

ATO references:

NO 99/10494-5

BO

ISSN: 1037 - 1419