



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Taxation Determination TD 53 (also known as CGT 53) is withdrawn with effect from today.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