


***TD 92/D6W - Withdrawal - If title to depreciable property passes in equity at the time of entry into a contract for sale, who (as between the vendor and the purchaser) is entitled to the depreciation deduction for the period after the contract is entered into and before completion?***

 This cover sheet is provided for information only. It does not form part of *TD 92/D6W - Withdrawal - If title to depreciable property passes in equity at the time of entry into a contract for sale, who (as between the vendor and the purchaser) is entitled to the depreciation deduction for the period after the contract is entered into and before completion?*

## Notice of Withdrawal

**If title to depreciable property passes in equity at the time of entry into a contract for sale, who (as between the vendor and the purchaser) is entitled to the depreciation deduction for the period after the contract is entered into and before completion?**

Draft Taxation Determination TD 92/D6 is withdrawn with effect from today.

The topic is not considered to be a high priority and does not justify a public ruling.

**Commissioner of Taxation**

30 August 1995

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