TD 92/125 - Income tax: Property Development Industry (PDI) Cell: what is the purpose of the PDI Cell?

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This Determination, to the extent that it is capable of being a 'public ruling' in terms of PartáIVAAA of the *Taxation Administration Act 1953*, is a public ruling for the purposes of that Part . Taxation Ruling TR 92/1 explains when a Determination is a public ruling and how it is binding on the Commissioner. Unless otherwise stated, the Determination applies to transactions entered into both before and after its date of issue.

Taxation Determination

Income tax: Property Development Industry (PDI) Cell: what is the purpose of the PDI Cell?

1. The PDI Cell is a specialist cell within the ATO. It provides a national reference point for resolution of the most complex and significant taxation issues that arise in the property development and construction industry. Generally, the Cell restricts itself to significant matters having a broad application within the industry.

2. Determinations by the Cell provide a means of communicating the ATO view on income tax matters that relate to the industry.

Commissioner of Taxation
16/7/92

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