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

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This document has changed over time. This is a consolidated version of the ruling which was published on *12 April 2017*

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Notice of Withdrawal

Taxation Determination

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

Taxation Determination TD 92/125 is withdrawn with effect from today.

1. TD 92/125 explains the purpose of the specialist PDI Cell (the Cell) within the ATO.

2. The Cell no longer exists.

3. TD 92/125 has no ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation
12 April 2017

ATO references
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