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

This cover sheet is provided for information only. It does not form part of *TD 92/125W - Income tax: Property Development Industry (PDI) Cell: what is the purpose of the PDI Cell?*

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

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Taxation Determination TD 92/125 is withdrawn with effect from today.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 TD 92/125 has no ongoing relevance and is therefore withdrawn without replacement.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
NO: 1-9N72KXS
ISSN: 2205-6211

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