TD 92/177W - Income tax: if the construction cost of an eligible building is greater than the sale proceeds of that building, what is the amount of the qualifying expenditure under section 124ZG of the Income Tax Assessment Act 1936 ?

• This cover sheet is provided for information only. It does not form part of *TD 92/177W* - Income tax: if the construction cost of an eligible building is greater than the sale proceeds of that building, what is the amount of the qualifying expenditure under section 124ZG of the Income Tax Assessment Act 1936 ?

This Determination has been replaced by TR 97/25

UThis document has changed over time. This is a consolidated version of the ruling which was published on *17 December 1997* 



FOI Status: may be released

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## **Notice of Withdrawal**

Income tax: if the construction cost of an eligible building is greater than the sale proceeds of that building, what is the amount of the qualifying expenditure under section 124ZG of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 92/177 is withdrawn. It is replaced by Taxation Ruling TR 97/25 which issued today.

**Commissioner of Taxation** 

17 December 1997

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