

TD 93/182A1 - Addendum - Income tax: capital gains: when will a building which is relocated to pre-CGT land be treated as a separate asset under subsection 160P(2)?

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Addendum

Taxation Determination

Income tax: capital gains: when will a building which is relocated to pre-CGT land be treated as a separate asset under subsection 160P(2)?

This Addendum amends Taxation Determination TD 93/182 to reflect the rewritten capital gains tax provisions in Part 3-1 of the *Income Tax Assessment Act 1997*.

TD 93/182 is amended as follows:

1. Title

Omit 'subsection 160P(2)'; substitute 'subsection 108-55(2) of the *Income Tax Assessment Act 1997*'.

2. Paragraph 2

Omit 'subsection 160P(2) of the *Income Tax Assessment Act 1936*'; substitute 'subsection 108-55(2) of the *Income Tax Assessment Act (ITAA 1997)*'.

3. Paragraph 3 and Note

- (a) Omit 'subsection 160P(2)'; substitute 'subsection 108-55(2)'.
- (b) Omit 'subsection 160P(6)'; substitute 'subsections 108-70(2) and (3)'.

4. Example 1

Omit '1989'; substitute '1999'.

5. Example 2

Omit '1992'; substitute '2002'.

6. Subject References

Omit the subject references; substitute 'CGT assets; CGT composite assets; CGT separate assets; pre-CGT assets'.

7. Legislative References

Omit the legislative references; substitute 'ITAA 1997 108-55(2); ITAA 1997 108-70(2) and (3)'.

This Addendum applies from 14 September 2006, the date of effect of the repeal of the former capital gains tax provisions in Part IIIA of the *Income Tax Assessment Act 1936* by *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.

Commissioner of Taxation

21 April 2010

ATO references

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