


***TD 93/183A1 - Addendum - Income tax: capital gains:  
what are the CGT implications of removing a  
post-CGT building from post-CGT land and  
relocating it on pre-CGT land?***

 This cover sheet is provided for information only. It does not form part of *TD 93/183A1 - Addendum - Income tax: capital gains: what are the CGT implications of removing a post-CGT building from post-CGT land and relocating it on pre-CGT land?*

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# Addendum

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## Taxation Determination

Income tax: capital gains: what are the CGT implications of removing a post-CGT building from post-CGT land and relocating it on pre-CGT land?

This Addendum amends Taxation Determination TD 93/183 to reflect the rewritten capital gains tax provisions in Part 3-1 of the *Income Tax Assessment Act 1997*.

**TD 93/183 is amended as follows:**

**1. Paragraph 1**

Omit 'The removal of the building is not a disposal of an asset and on removal'; substitute 'No CGT event happens when the building is removed. On removal'.

**2. Paragraph 2**

Omit 'subsection 160ZH(12) of the *Income Tax Assessment Act 1936*'; substitute 'section 112-25 of the *Income Tax Assessment Act 1997*'.

**3. Paragraph 4**

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

**4. Related Rulings/Determinations**

Omit 'TD 6'.

**5. Subject References**

Omit the subject references; insert 'CGT assets; CGT composite assets; CGT cost base; CGT cost base modification-split, changed or merged asset rule; CGT separate assets; pre-CGT assets'.

**6. Legislative References**

Omit the legislative references; insert 'ITAA 1997 108-70(2) & (3); ITAA 1997 112-25'.

# TD 93/183

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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*.

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**Commissioner of Taxation**

21 April 2010

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ATO references

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