




***TD 93/85W - Income tax: property development: how are indirect costs apportioned for the purposes of calculating depreciation on plant under section 54 of the Income Tax Assessment Act 1936 and a deduction for capital expenditure on certain buildings under Division 10D of Part III of the Act?***

 This cover sheet is provided for information only. It does not form part of *TD 93/85W - Income tax: property development: how are indirect costs apportioned for the purposes of calculating depreciation on plant under section 54 of the Income Tax Assessment Act 1936 and a deduction for capital expenditure on certain buildings under Division 10D of Part III of the Act?*

 This Determination has been replaced by TR 97/25

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

## Notice of Withdrawal

**Income tax: property development: how are indirect costs apportioned for the purposes of calculating depreciation on plant under section 54 of the *Income Tax Assessment Act 1936* and a deduction for capital expenditure on certain buildings under Division 10D of Part III of the Act?**

Taxation Determination TD 93/85 is withdrawn.

It is replaced by Taxation Ruling TR 97/25 which issued today.

**Commissioner of Taxation**

17 December 1997

---

[ATO Ref:](#) NAT 97/10085-3

ISSN 1038 - 8982