

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?

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! This Determination has been replaced by TR 97/25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Taxation Determination TD 93/85 is withdrawn.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

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