TD 52W - Capital gains: Does the principal residence exemption exempt monies received from a forfeited deposit?

This cover sheet is provided for information only. It does not form part of TD 52W - Capital gains: Does the principal residence exemption exempt monies received from a forfeited deposit?

This document has changed over time. This is a consolidated version of the ruling which was published on 12 February 1997

Taxation Determination TD 52

FOI Status: may be released

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Notice of Withdrawal

Capital gains: Does the principal residence exemption exempt monies received from a forfeited deposit?

Taxation Determination TD 52 is withdrawn with effect from today.

The views expressed in the Determination are in conflict with the Full Federal Court decision in FC of Tv. Guy 96 ATC 4520; (1996) 32 ATR 590.

Commissioner of Taxation

12 February 1997

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