TD 92/130W - Income tax: capital gains: does subsection 160ZB(1) exclude from the operation of Part IIIA compensation or damages obtained by a taxpayer for defamation, the loss of support following the (wrongful) death of the taxpayer's spouse or parent or the professional negligence of a solicitor failing to institute a personal injuries action?

This cover sheet is provided for information only. It does not form part of *TD 92/130W - Income tax: capital gains: does subsection 160ZB(1) exclude from the operation of Part IIIA compensation or damages obtained by a taxpayer for defamation, the loss of support following the (wrongful) death of the taxpayer's spouse or parent or the professional negligence of a solicitor failing to institute a personal injuries action?*

This document has changed over time. This is a consolidated version of the ruling which was published on *11 February 2015*

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Notice of Withdrawal

Income tax: capital gains: does subsection 160ZB(1) exclude from the operation of Part 111A compensation or damages obtained by a taxpayer for defamation, the loss of support following the (wrongful) death of the taxpayer's spouse or parent or the professional negligence of a solicitor failing to institute a personal injuries claim?

The Australian Taxation Office is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Determinations about old laws are being brought into line with them.

*[**Note:** This is a consolidated version of this document. Refer to the Legal Database (http://law.ato.gov.au) to check its currency and to view the details of all changes.]*

Taxation Determination 92/130 is withdrawn with effect from today.

Subsection 118-37(1) of the *Income Tax Assessment Act 1997* extends the exemption to amounts that have been received by the spouse or relative of an injured person.

Commissioner of Taxation

9 June 1999

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