TD 93/235W - Income tax: capital gains: how are grants of easements treated for the purposes of the capital gains tax (CGT) provisions of the Income Tax Assessment Act 1936 ?

This cover sheet is provided for information only. It does not form part of *TD 93/235W - Income tax: capital gains: how are grants of easements treated for the purposes of the capital gains tax (CGT) provisions of the Income Tax Assessment Act 1936 ?*

TD 93/235 has been withdrawn as part of a project to review public rulings.

This document has changed over time. This is a consolidated version of the ruling which was published on *31 October 2018*

Notice of Withdrawal

Taxation Determination

Income tax: capital gains: how are grants of easements treated for the purposes of the capital gains tax (CGT) provisions of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 93/235 is withdrawn with effect from today.

1. TD 93/235 considers the treatment of a grant of an easement for CGT purposes.

2. TD 93/235 is being withdrawn to form part of a consolidated Determination on the tax treatment of the grant of an easement, profit à prendre or licence over an asset.

3. The issue covered by TD 93/235 is now covered in Taxation Determination TD 2018/15 *Income tax: capital gains: does CGT event D1 happen if a taxpayer grants an easement, profit à prendre or licence over an asset?*

Commissioner of Taxation
31 October 2018

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