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TD 93/235 has been withdrawn as part of a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Taxation Determination TD 93/235 is withdrawn with effect from today.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 TD 93/235 is being withdrawn to form part of a consolidated Determination on the tax treatment of the grant of an easement, profit à prendre or licence over an asset.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

ATO references
NO: 1-A61P18P
ISSN: 2205-6211

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).