TD 92/125 - Income tax: Property Development Industry (PDI) Cell: what is the purpose of the PDI Cell?

This cover sheet is provided for information only. It does not form part of *TD 92/125 - Income tax: Property Development Industry (PDI) Cell: what is the purpose of the PDI Cell?*

This document has changed over time. This is a consolidated version of the ruling which was published on *16 July 1992*

Generated on: 5 June 2026, 04:09:42 AM

This Determination, to the extent that it is capable of being a 'public ruling' in terms of PartáIVAAA of the *Taxation Administration Act 1953*, is a public ruling for the purposes of that Part . Taxation Ruling TR 92/1 explains when a Determination is a public ruling and how it is binding on the Commissioner. Unless otherwise stated, the Determination applies to transactions entered into both before and after its date of issue.

Taxation Determination

Income tax: Property Development Industry (PDI) Cell: what is the purpose of the PDI Cell?

1. The PDI Cell is a specialist cell within the ATO. It provides a national reference point for resolution of the most complex and significant taxation issues that arise in the property development and construction industry. Generally, the Cell restricts itself to significant matters having a broad application within the industry.

2. Determinations by the Cell provide a means of communicating the ATO view on income tax matters that relate to the industry.

Commissioner of Taxation
16/7/92

FOVI INDEX DETAIL: Reference No. I 1212940
Subject Ref: property development & construction industry; specialist cell

ISSN 1038 - 3158