# TD 92/125W - 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 92/125W - 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 12 April 2017



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## Notice of Withdrawal

### **Taxation Determination**

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

Taxation Determination TD 92/125 is withdrawn with effect from today.

- 1. TD 92/125 explains the purpose of the specialist PDI Cell (the Cell) within the ATO.
- 2. The Cell no longer exists.
- 3. TD 92/125 has no ongoing relevance and is therefore withdrawn without replacement.

#### **Commissioner of Taxation**

12 April 2017

ATO references

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