

# ***TD 93/236W - Income tax: capital gains: does the principal residence exemption apply to the amount received for the granting of an easement or profits a prendre over land adjacent to a dwelling?***

! This cover sheet is provided for information only. It does not form part of *TD 93/236W - Income tax: capital gains: does the principal residence exemption apply to the amount received for the granting of an easement or profits a prendre over land adjacent to a dwelling?*

! TD 93/236 has been withdrawn as part of a project to review public rulings.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: does the principal residence exemption apply to the amount received for the granting of an easement or *profits à prendre* over land adjacent to a dwelling?

Taxation Determination TD 93/236 is withdrawn with effect from today.

1. TD 93/236 provides that the principal residence exemption does not apply to the grant of an easement or profits à prendre over land adjacent to a dwelling.
2. TD 93/236 is being withdrawn to form part of a consolidated Determination on the tax treatment of the grant of an easement, profit à prendre or licence over an asset.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 93/236 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).