

***TD 94/83W - Income tax: property development: who is a 'qualified person' to make an estimate of the actual cost of construction of a building for the purposes of Division 10D of Part III of the Income Tax Assessment Act 1936 ?***

⚠ This cover sheet is provided for information only. It does not form part of *TD 94/83W - Income tax: property development: who is a 'qualified person' to make an estimate of the actual cost of construction of a building for the purposes of Division 10D of Part III of the Income Tax Assessment Act 1936 ?*

⚠ This Determination has been replaced by TR 97/25

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *17 December 1997*

## Notice of Withdrawal

**Income tax: property development: who is a 'qualified person' to make an estimate of the actual cost of construction of a building for the purposes of Division 10D of Part III of the *Income Tax Assessment Act 1936*?**

Taxation Determination TD 94/83 is withdrawn.

It is replaced by Taxation Ruling TR 97/25 which issued today.

**Commissioner of Taxation**

17 December 1997

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