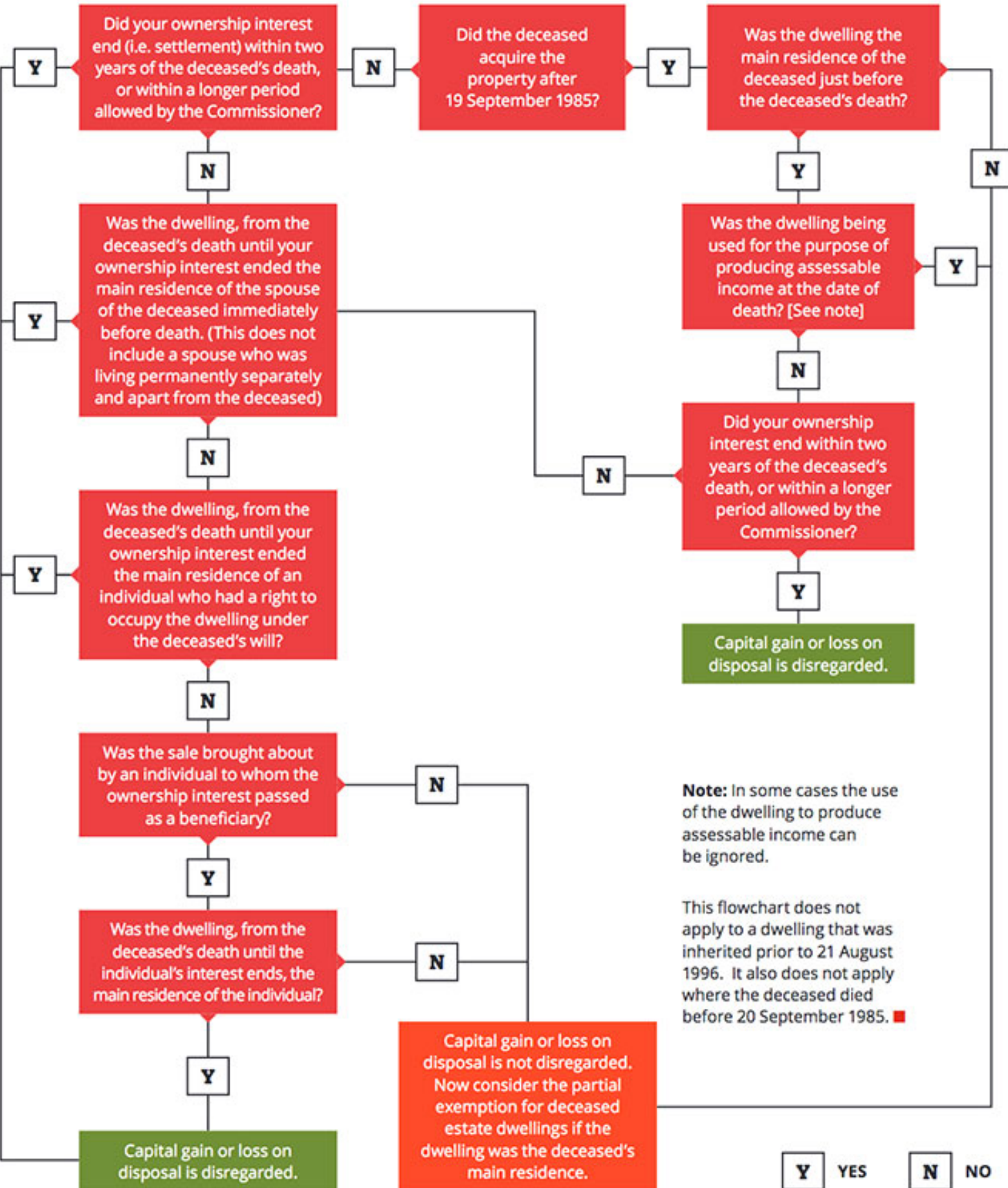


▼ **START**



Capital gain or loss on disposal is disregarded.

Note: In some cases the use of the dwelling to produce assessable income can be ignored.

This flowchart does not apply to a dwelling that was inherited prior to 21 August 1996. It also does not apply where the deceased died before 20 September 1985. ■

Capital gain or loss on disposal is not disregarded. Now consider the partial exemption for deceased estate dwellings if the dwelling was the deceased's main residence.

Y YES **N** NO