

Condition D –
Replacement main
residence

Previous main residence
sold at same time or before
new main residence is
purchased

Previous main residence
sold after new main
residence is purchased

**Pre 26 November 2018
purchases:**

Disposed of previous main
residence anytime in the past AND
lived in the property at some point
during ownership period

**Post 26 November 2018
purchases:**

Disposed of previous main
residence in 3 years before
purchase of new property AND
lived in the property at some point
during that 3 year period

Disposed of previous main
residence in 3 years after
purchase of new property AND
lived in the property at some point
during 3 year period before
purchase of new property