# TD 21W - Capital gains: what is the date of disposal of shares when a company is liquidated?

This cover sheet is provided for information only. It does not form part of TD 21W - Capital gains: what is the date of disposal of shares when a company is liquidated?

This document has changed over time. This is a consolidated version of the ruling which was published on 27 November 1996



### Taxation Determination $\,TD\,\,21\,$

FOI Status: may be released

Page 1 of 1

#### **Notice of Withdrawal**

## Capital gains: what is the date of disposal of shares when a company is liquidated?

Taxation Determination 21 is withdrawn.

It is replaced by Taxation Determination TD 96/44 which issued today.

#### **Commissioner of Taxation**

27 November 1996

ATO Ref: NAT 96/7141-2

ISSN 1038 - 8982