



Notice of Withdrawal

Draft Taxation Determination

Income tax: capital gains: for the 'net value' test in subsection 104-230(2) of the *Income Tax Assessment Act 1997* to be satisfied, are the requirements of paragraphs 104-230(2)(a) and 104-230(2)(b) mutually exclusive?

Draft Taxation Determination TD 2000/D13 is withdrawn with effect from today.

TD 2003/D13 states that paragraphs 104-230(2)(a) and (b) of the *Income Tax Assessment Act 1997* are mutually exclusive. This issue is now dealt with in draft Taxation Ruling TR 2004/D6 which issues today.

Commissioner of Taxation

23 June 2004

ATO references

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