

Taxation Determination

TD 2000/D16

FOI status: may be released Page 1 of 1

Notice of Withdrawal

Draft Taxation Determination

Income tax: capital gains: if CGT event K6 happens in relation to pre-CGT shares you own in a company, what property do you refer to in calculating your capital gain under subsection 104-230(6) of the *Income Tax Assessment Act 1997*?

Draft Taxation Determination TD 2000/D16 is withdrawn with effect from today.

TD 2000/D16 outlines the property which is to be taken into account in calculating the capital gain under subsection 104-230(6) of the *Income Tax Assessment Act 1997*. This issue is now dealt with in draft Taxation Ruling TR 2004/D6 which issues today.

Commissioner of Taxation

23 June 2004

ATO references NO: 2003/11684 ISSN: 1038-8982