TD 2000/D16W - Withdrawal - 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 ?

Uthis cover sheet is provided for information only. It does not form part of *TD 2000/D16W* - *Withdrawal* - *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 ?* 



Australian Government

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FOI status: may be released

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Draft Taxation Determination TD 2000/D16 is withdrawn with effect from today.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

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