Taxation Determination

TD 2000/D17

FOI status: **may be released** Page 1 of 1

Notice of Withdrawal

Draft Taxation Determination

Income tax: capital gains: if you dispose of pre-CGT shares in a company and CGT event K6 in section 104-230 of the *Income Tax Assessment Act 1997* happens, how do you calculate your capital gain?

Draft Taxation Determination TD 2000/D17 is withdrawn with effect from today.

TD 2000/D17 deals with how to calculate a 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