


>

TD 2000/D19W - Withdrawal - Income tax: capital gains: for a capital gain you make on CGT event K6 happening in relation to pre-CGT shares you own in a company: (a) are you entitled to the general CGT discount in Division 115; and (b) are you entitled to the small business relief in Division 152?

 This cover sheet is provided for information only. It does not form part of *TD 2000/D19W - Withdrawal - Income tax: capital gains: for a capital gain you make on CGT event K6 happening in relation to pre-CGT shares you own in a company: (a) are you entitled to the general CGT discount in Division 115; and (b) are you entitled to the small business relief in Division 152?*



Notice of Withdrawal

Draft Taxation Determination

Income tax: capital gains: for a capital gain you make on CGT event K6 happening in relation to pre-CGT shares you own in a company:

- (a) are you entitled to the general CGT discount in Division 115; and
- (b) are you entitled to the small business relief in Division 152?

Draft Taxation Determination TD 2000/D19 is withdrawn with effect from today.

TD 2000/D19 deals with whether the general CGT discount in Division 115 of the *Income Tax Assessment Act 1997* are available for a capital gain made under CGT event K6. These issues are 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