

***TD 93/35W - Income tax: capital gains: what are the CGT consequences where an asset, which was acquired by a legal personal representative (LPR) after the death of the deceased, passes to a remainderman on the death of a life tenant?***

 This cover sheet is provided for information only. It does not form part of *TD 93/35W - Income tax: capital gains: what are the CGT consequences where an asset, which was acquired by a legal personal representative (LPR) after the death of the deceased, passes to a remainderman on the death of a life tenant?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *28 September 2005*



---

## Notice of Withdrawal

---

### Taxation Determination

Income tax: capital gains: what are the CGT consequences where an asset, which was acquired by a legal personal representative (LPR) after the death of the deceased, passes to a remainderman on the death of a life tenant?

Taxation Determination TD 93/35 is withdrawn with effect from today.

1. Taxation Determination TD 93/35 deals with the CGT consequences of an asset acquired by a legal representative after the death of the deceased, and that asset passes to a remainderman on the death of a life tenant.
2. The issue covered in this Determination is now dealt with in Taxation Ruling TR 2005/D14 about the capital gains tax consequences of creating, and dealing in, life and remainder interests in property, which issued today.
3. Accordingly, this Determination is no longer necessary.

---

**Commissioner of Taxation**  
28 September 2005

---

ATO references

NO: 2003/11684

ISSN: 1038-8982

ATOlaw topic: Income Tax ~~ Capital Gains Tax ~~ CGT events E1 to E9 - trusts