

***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*



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## Notice of Withdrawal

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Taxation Determination TD 93/35 is withdrawn with effect from today.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

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**Commissioner of Taxation**

28 September 2005

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#### ATO references

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