


***TD 95/11W - Income tax: capital gains: does the requirement to disregard capital losses in subparagraph 47(1A)(b)(ii) of the Income Tax Assessment Act (1936) affect the application of the Archer Brothers principle\*?***

 This cover sheet is provided for information only. It does not form part of *TD 95/11W - Income tax: capital gains: does the requirement to disregard capital losses in subparagraph 47(1A)(b)(ii) of the Income Tax Assessment Act (1936) affect the application of the Archer Brothers principle\*?*



This Determination has been replaced by TD 2000/5



This document has changed over time. This is a consolidated version of the ruling which was published on *19 January 2000*

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## Notice of Withdrawal

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**Income tax: capital gains: does the requirement to disregard capital losses in subparagraph 47(1A)(b)(ii) of the *Income Tax Assessment Act (1936)* affect the application of the *Archer Brothers* principle?**

Taxation Determination TD 95/11 is withdrawn with effect from today.

The Determination has been rewritten to update it with the recent Corporations Law changes.

The Determination has been replaced by Taxation Determination TD 2000/5, which issued today.

**Commissioner of Taxation**  
19 January 2000

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ATO references:  
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