

# ***TD 95/12W - Income tax: capital gains: how should interim and final liquidation distributions received by shareholders be treated for CGT purposes?***

! This cover sheet is provided for information only. It does not form part of *TD 95/12W - Income tax: capital gains: how should interim and final liquidation distributions received by shareholders be treated for CGT purposes?*

! This Determination has been replaced by TD 2001/27

! This document has changed over time. This is a consolidated version of the ruling which was published on 7 November 2001



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## Notice of Withdrawal

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### **Taxation Determination**

### **Income tax: capital gains: how should interim and final liquidation distributions received by shareholders be treated for CGT purposes?**

Taxation Determination TD 95/12 is withdrawn with effect from today.

Taxation Determination TD 95/12 has been rewritten and replaced with Taxation Determination TD 2001/27.

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**Commissioner of Taxation**

7 November 2001

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ATO References:  
NO T2001/014151  
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