

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 This Determination has been replaced by TD 2001/27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



Taxation Determination

TD 95/12

FOI status: may be released

Page 1 of 1

Notice of Withdrawal

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Taxation Determination TD 95/12 is withdrawn with effect from today.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

Commissioner of Taxation

7 November 2001

ATO References:
NO T2001/014151
ISSN: 1038 - 8982