


# ***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 This Determination has been replaced by TD 2001/27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Taxation Determination TD 95/12 is withdrawn with effect from today.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