



Taxation Determination

**TD 95/13**

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FOI status: may be released

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## Notice of Withdrawal

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### **Taxation Determination**

**Income tax: capital gains: how does Part IIIA of the *Income Tax Assessment Act 1936* operate if all or part of a liquidator's final distribution is deemed by subsection 47(1) to be a dividend out of profits and therefore assessable income of a shareholder under subsection 44(1)?**

Taxation Determination TD 95/13 is withdrawn with effect from today.

Taxation Determination TD 95/13 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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