

# ***TD 95/14W - Income tax: capital gains: how is the 'exempt' component of a capital gain that arises on the disposal of goodwill treated when distributed to shareholders by a liquidator in the course of winding up a company?***

! This cover sheet is provided for information only. It does not form part of *TD 95/14W - Income tax: capital gains: how is the 'exempt' component of a capital gain that arises on the disposal of goodwill treated when distributed to shareholders by a liquidator in the course of winding up a company?*

! This Determination has been replaced by TD 2001/14

! This document has changed over time. This is a consolidated version of the ruling which was published on *13 June 2001*



---

## Notice of Withdrawal

---

Income tax: capital gains: how is the 'exempt' component of a capital gain that arises on the disposal of goodwill treated when distributed to shareholders by a liquidator in the course of winding up a company?

Taxation Determination TD 95/14 is withdrawn with effect from today.

TD 95/14 has been rewritten and replaced by TD 2001/14, to reflect a change in the law effected by the *Tax Law Improvement Act (No 1) 1998*.

---

**Commissioner of Taxation**

13 June 2001

---

ATO references:

NO 98/6927-1; 94/8637-2

BO

ISSN: 1038 - 8982