

***TD 96/44W - Income tax: capital gains: when does a member dispose of shares in a company, for the purposes of Part IIIA of the Income Tax Assessment Act 1936 (ITAA), if the company is dissolved under the Corporations Law (C Law)?***

! This cover sheet is provided for information only. It does not form part of *TD 96/44W - Income tax: capital gains: when does a member dispose of shares in a company, for the purposes of Part IIIA of the Income Tax Assessment Act 1936 (ITAA), if the company is dissolved under the Corporations Law (C Law)?*

! This Determination has been replaced by TD 2000/7.

! This document has changed over time. This is a consolidated version of the ruling which was published on *19 January 2000*



---

## Notice of Withdrawal

---

**Income tax: capital gains: when does a member dispose of shares in a company, for the purposes of Part IIIA of the *Income Tax Assessment Act 1936* (ITAA), if the company is dissolved under the *Corporations Law* (C Law)?**

Taxation Determination TD 96/44 is withdrawn with effect from today.

The Determination has been rewritten to update it with the rewritten income tax law in the 1997 Act and with recent Corporations Law changes.

The Determination has been replaced by Taxation Determination TD 2000/7, which issued today.

**Commissioner of Taxation**  
19 January 2000

---

ATO references:

NO 99/15852-2

BO

ISSN: 1038 - 8982