# *TD 21W - Capital gains: what is the date of disposal of shares when a company is liquidated?*

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This document has changed over time. This is a consolidated version of the ruling which was published on *27 November 1996*

# Notice of Withdrawal

## Capital gains: what is the date of disposal of shares when a company is liquidated?

Taxation Determination 21 is withdrawn.

It is replaced by Taxation Determination TD 96/44 which issued today.

**Commissioner of Taxation**

27 November 1996

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