

## Taxation Determination $\,TD\,\,21\,$

FOI Status: may be released

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## **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Taxation Determination 21 is withdrawn.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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