


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

 This cover sheet is provided for information only. It does not form part of *TD 21W - Capital gains: what is the date of disposal of shares when a company is liquidated?*

 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Taxation Determination 21 is withdrawn.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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