


TD 22W - Capital gains: how are section 80G or section 160ZP loss transfers treated for CGT purposes?

 This cover sheet is provided for information only. It does not form part of *TD 22W - Capital gains: how are section 80G or section 160ZP loss transfers treated for CGT purposes?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *9 June 1999*

Notice of Withdrawal

Capital gains: how are section 80G or section 160ZP loss transfers treated for CGT purposes?

CGT Determination Number 22 is withdrawn with effect from today.

This Determination considers the Australian Taxation Office's view before the *Income Tax Assessment Act 1936* was amended by the *Taxation Laws Amendment Act (No 4) 1992* which applies from 25 June 1992. Taxation Determination TD 93/120 considers the Australian Taxation Office's view from 25 June 1992. The law relating to the CGT treatment of subvention payments has since been amended. The amendments apply to the 1996/97 and later income years. This Determination and Taxation Determination TD 93/120 consider the CGT treatment for subvention payments prior to these amendments. It is considered that this Taxation Determination is no longer necessary.

Commissioner of Taxation

9 June 1999

[ATO Ref:](#) 99/4295-5

ISSN 1038 - 8982