



# ***TD 94/31W - Income tax: capital gains: what is meant by the term "original beneficial owner" as used in subsection 160ZZI(3) of the Income Tax Assessment Act 1936 (the Act)?***

 This cover sheet is provided for information only. It does not form part of *TD 94/31W - Income tax: capital gains: what is meant by the term "original beneficial owner" as used in subsection 160ZZI(3) of the Income Tax Assessment Act 1936 (the Act)?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *25 January 2017*



---

# Notice of Withdrawal

---

## Taxation Determination

Income tax: capital gains: what is meant by the term 'original beneficial owner' as used in subsection 160ZZI(3) of the *Income Tax Assessment Act 1936* (the Act)?

Taxation Determination TD 94/31 is withdrawn with effect from today.

1. TD 94/31 examines the meaning of the term 'original beneficial owner' for the purposes of subsection 160ZZI(3) of the *Income Tax Assessment Act 1936* (ITAA 1936).
2. Subsection 160ZZI(3) of the ITAA 1936 was repealed and replaced by section 118-300 of the *Income Tax Assessment Act 1997*.
3. The term 'original beneficial owner' was replaced with 'original owner' by the *Tax and Superannuation Laws Amendment (2014 Measures No. 7) Act 2015*, with effect from the 2005-06 income year.
4. Accordingly, TD 94/31 is no longer current and is therefore withdrawn.

---

**Commissioner of Taxation**  
25 January 2017

---

ATO references

NO: 1-9N72KXS  
ISSN: 2205-6211

---

© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).