# 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

Page 1 of 1

### 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Taxation Determination TD 94/31 is withdrawn with effect from today.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 Subsection 160ZZI(3) of the ITAA 1936 was repealed and replaced by section 118-300 of the *Income Tax Assessment Act 1997*.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 Accordingly, TD 94/31 is no longer current and is therefore withdrawn.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

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