

***TD 95/11W - Income tax: capital gains: does the requirement to disregard capital losses in subparagraph 47(1A)(b)(ii) of the Income Tax Assessment Act (1936) affect the application of the Archer Brothers principle\*?***

! This cover sheet is provided for information only. It does not form part of *TD 95/11W - Income tax: capital gains: does the requirement to disregard capital losses in subparagraph 47(1A)(b)(ii) of the Income Tax Assessment Act (1936) affect the application of the Archer Brothers principle\*?*



This Determination has been replaced by TD 2000/5



This document has changed over time. This is a consolidated version of the ruling which was published on *19 January 2000*



---

## Notice of Withdrawal

---

**Income tax: capital gains: does the requirement to disregard capital losses in subparagraph 47(1A)(b)(ii) of the *Income Tax Assessment Act (1936)* affect the application of the *Archer Brothers* principle?**

Taxation Determination TD 95/11 is withdrawn with effect from today.

The Determination has been rewritten to update it with the recent Corporations Law changes.

The Determination has been replaced by Taxation Determination TD 2000/5, which issued today.

**Commissioner of Taxation**  
19 January 2000

---