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This Determination has been replaced by TD 2000/5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*

Australian Taxation Office

Taxation Determination **TD 95/11**

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Taxation Determination TD 95/11 is withdrawn with effect from today.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The Determination has been replaced by Taxation Determination TD 2000/5, which issued today.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

ATO references:
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