



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Taxation Determination TD 95/11 is withdrawn with effect from today.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The Determination has been replaced by Taxation Determination TD 2000/5, which issued today.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