TD 95/12W - Income tax: capital gains: how should interim and final liquidation distributions received by shareholders be treated for CGT purposes?

This cover sheet is provided for information only. It does not form part of *TD 95/12W - Income tax: capital gains: how should interim and final liquidation distributions received by shareholders be treated for CGT purposes?*

This Determination has been replaced by TD 2001/27

This document has changed over time. This is a consolidated version of the ruling which was published on *7 November 2001*

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Australian Taxation Office

Taxation Determination

TD 95/12

Notice of Withdrawal

Taxation Determination

Income tax: capital gains: how should interim and final liquidation distributions received by shareholders be treated for CGT purposes?

Taxation Determination TD 95/12 is withdrawn with effect from today.

Taxation Determination TD 95/12 has been rewritten and replaced with Taxation Determination TD 2001/27.

Commissioner of Taxation
7 November 2001

ATO References:
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