TD 95/13W - Income tax: capital gains: how does Part IIIA of the Income Tax Assessment Act 1936 operate if all or part of a liquidator's final distribution is deemed by subsection 47(1) to be a dividend out of profits and therefore assessable income of a shareholder under subsection 44(1)?

This cover sheet is provided for information only. It does not form part of *TD 95/13W - Income tax: capital gains: how does Part IIIA of the Income Tax Assessment Act 1936 operate if all or part of a liquidator's final distribution is deemed by subsection 47(1) to be a dividend out of profits and therefore assessable income of a shareholder under subsection 44(1)?*

This Determination has been replaced by TD 2001/27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*

Australian Taxation Office

Taxation Determination

TD 95/13

Notice of Withdrawal

Taxation Determination

Income tax: capital gains: how does Part IIIA of the *Income Tax Assessment Act 1936* operate if all or part of a liquidator's final distribution is deemed by subsection 47(1) to be a dividend out of profits and therefore assessable income of a shareholder under subsection 44(1)?

Taxation Determination TD 95/13 is withdrawn with effect from today.

Taxation Determination TD 95/13 has been rewritten and replaced with Taxation Determination TD 2001/27.

Commissioner of Taxation
7 November 2001

ATO References:
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