

# ***TD 95/14W - Income tax: capital gains: how is the 'exempt' component of a capital gain that arises on the disposal of goodwill treated when distributed to shareholders by a liquidator in the course of winding up a company?***

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! This Determination has been replaced by TD 2001/14

! This document has changed over time. This is a consolidated version of the ruling which was published on *13 June 2001*

