



Final guidance on CGT event K6

Updated guidance for CGT event K6, for those that own pre-CGT shares in a company or pre-CGT interests in a trust.

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CGT event K6 relates to pre-CGT shares and trust interests. Following our December 2024 consultation on the draft, we've now published the final version of the addendum to *TR 2004/18: Income tax: capital gains: application of CGT event K6*.

The addendum revises aspects of our view on how capital gains should be calculated when CGT event K6 occurs.

Specifically, it:

- reflects the view that only one capital gain can arise under CGT event K6
- clarifies which property you need to take into account when calculating the capital gain.

The addendum applies both before and after the issue date. However, for K6 events that occurred before this date, you may choose to rely on the original ruling or the amended version.

You can read *TR 2004/18: Income tax: capital gains: application of CGT event K6* and the [compendium of feedback from consultation](#) for more information.

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