
Notice of Withdrawal

Draft Taxation Determination

Income tax: capital gains: how does Division 19B of Part IIIA of the *Income Tax Assessment Act 1936* apply to a share value shifting arrangement involving a share value shift from shares held by a person to shares held by an associate which is matched by a corresponding value shift from the associate's shares to that person's shares?

Draft Taxation Determination TD 96/D4 is withdrawn with effect today.

The Determination has been rewritten and replaced by TD 2001/D3.

Commissioner of Taxation

26 April 2001