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Page status: **not legally binding**

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Ruling Compendium – TD 2009/3

This is a compendium of responses to the issues raised by external parties to draft TD 2008/D18 – Income tax: employee share schemes: for the purpose of subsection 139CD(6) of the *Income Tax Assessment Act 1936*, does a taxpayer become the holder of a beneficial interest in shares merely by acquiring a contractual right to obtain shares in a company (the particular, individual shares not being ascertained at the time)?

Summary of issues raised and responses

Issue No.	Issue raised	Tax Office Response/Action taken
1.	No comments were received on the draft Determination.	