



# ***TD 32W - Income tax: capital gains: does section 160ZL apply to a bonus share issue out of a genuine share premium account?***

 This cover sheet is provided for information only. It does not form part of *TD 32W - Income tax: capital gains: does section 160ZL apply to a bonus share issue out of a genuine share premium account?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *19 January 2000*



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## Notice of Withdrawal

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### **Income tax: capital gains: does section 160ZL apply to a bonus share issue out of a genuine share premium account?**

Taxation Determination TD 32 is withdrawn with effect from today.

The Determination has been rewritten to update it with the rewritten income tax law in the 1997 Act and with recent Corporations Law changes.

The Determination has been replaced by Taxation Determination TD 2000/2, which issued today.

**Commissioner of Taxation**

19 January 2000

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ATO references:

NO 99/15852-2

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