

# ***TD 44W - Capital Gains: How do sections 160ZL and 160ZM interact with section 308?***

! This cover sheet is provided for information only. It does not form part of *TD 44W - Capital Gains: How do sections 160ZL and 160ZM interact with section 308?*

! TD 44 has been withdrawn under the ATO's Project Refresh initiative. Under Project Refresh, we are reviewing, updating and replacing public rulings that have not been updated in a very long time and, where appropriate withdrawing public rulings that are dated and no longer relevant. Project Refresh is not changing any current ATO views.

! This document has changed over time. This is a consolidated version of the ruling which was published on *17 May 2017*



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# Notice of Withdrawal

## Capital Gains Tax Determination

### Capital Gains: How do sections 160ZL and 160ZM interact with section 308?

Capital Gains Tax Determination TD 44 is withdrawn with effect from today.

1. TD 44 examines how former sections 160ZL and 160ZM of the *Income Tax Assessment Act 1936* (ITAA 1936) interact with former section 308 of the ITAA 1936.
2. TD 44 has no ongoing relevance, and is therefore withdrawn without replacement.

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**Commissioner of Taxation**  
17 May 2017

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ATO references

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