




# ***TD 45W - Capital Gains: What are the CGT consequences of the acquisition by one of two tenants in common of the interest of the other tenant in common?***

 This cover sheet is provided for information only. It does not form part of *TD 45W - Capital Gains: What are the CGT consequences of the acquisition by one of two tenants in common of the interest of the other tenant in common?*

 TD 45 has been withdrawn under the ATO's Project Refresh initiative.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 *3 May 2017*



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# Notice of Withdrawal

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## Taxation Determination

Capital Gains: What are the CGT consequences of the acquisition by one of two tenants in common of the interest of the other tenant in common?

Taxation Determination TD 45 is withdrawn with effect from today.

1. TD 45 examines the CGT consequences of a tenant in common acquiring the interest of another tenant in common.
2. The issue in TD 45 is now addressed in Taxation Determination TD 2000/31.
3. TD 45 is therefore withdrawn without replacement.

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**Commissioner of Taxation**

3 May 2017

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ATO references

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