TD 55W - Income tax: capital gains: are shares acquired under a dividend reinvestment plan bonus shares for the purposes of Division 8 and Division 8A of Part IIIA?

Notice of Withdrawal

Income tax: capital gains: are shares acquired under a dividend reinvestment plan bonus shares for the purposes of Division 8 and Division 8A of Part IIIA?

Taxation Determination TD 55 is withdrawn with effect from today.

The Determination has been rewritten to update it with the rewritten income tax law in the 1997 Act.

The Determination has been replaced by Taxation Determination TD 2000/3, which issued today.

Commissioner of Taxation
19 January 2000

ATO references:
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