


***TD 2004/D72W - Withdrawal - Income tax:  
consolidation: capital gains: to which entity does a  
CGT event happen, and when, if a contract to sell a  
CGT asset entered into by an entity before it joins a  
consolidated group as a subsidiary member settles  
after joining?***

 This cover sheet is provided for information only. It does not form part of *TD 2004/D72W - Withdrawal - Income tax: consolidation: capital gains: to which entity does a CGT event happen, and when, if a contract to sell a CGT asset entered into by an entity before it joins a consolidated group as a subsidiary member settles after joining?*



---

## Notice of Withdrawal

---

### **Taxation Determination**

Income tax: consolidation: capital gains: to which entity does a CGT event happen, and when, if a contract to sell a CGT asset entered into by an entity before it joins a consolidated group as a subsidiary member settles after joining?

Taxation Determination TD 2004/D72 is withdrawn with effect from today.

1. TD 2004/D72 expresses the view that CGT event A1 happens to the subsidiary at the time it entered into the contract.
2. The issue covered in this Determination is now dealt with in Taxation Determination TD 2005/D27, which issued today.
3. Accordingly, this Determination is no longer necessary.

---

**Commissioner of Taxation**  
17 August 2005

---

ATO references

NO:	2003/11684
ISSN:	1038-8982
ATOlaw topic:	Income Tax ~~ Consolidation ~~ capital gains tax