TD 94/D44W - Withdrawal - Income tax: does subsection 70B(4) operate to reduce the amount of a deduction under subsection 70B(2) for a loss on the disposal of a traditional security where the disposal occurs as a result of the liquidation of the issuer of the security?

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Notice of Withdrawal

Income tax: does subsection 70B(4) operate to reduce the amount of a deduction under subsection 70B(2) for a loss on the disposal of a traditional security where the disposal occurs as a result of the liquidation of the issuer of the security?

Draft Taxation Determination TD 94/D44 is withdrawn with effect from today.

The Draft Determination is superseded by Taxation Ruling TR 96/14: Income tax: traditional securities, which was issued on 15 May 1996.

Commissioner of Taxation

14 August 1996

ATO Ref: NAT 95/9719-1

ISSN 1038 - 8982