

# ***IT 2539W - Notice of Withdrawal - Income tax: capital gains provisions: antiques***



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## **Notice of Withdrawal**

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### **Income tax: capital gains provisions: antiques**

1. Taxation Ruling IT 2539 is withdrawn with effect from today. It is replaced by Taxation Determination TD 1999/40.
2. There is no change in the views expressed in IT 2539 about antiques. However, TD 1999/40 reflects the change in the law that listed personal-use assets and non-listed personal use assets, as described in section 160B of the ITAA 1936, are now two mutually exclusive categories: 'collectables' (Subdivision 108-B of the ITAA 1997) and 'personal use assets' (Subdivision 108-C).

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**Commissioner of Taxation**

4 August 1999

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ATO references:  
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